



BOARD MEETING OF TRUSTEES AGENDA

Topic: 5-12-2022 Board Meeting

Time: 05:30 PM Pacific Time (US and Canada)

Place: LUSD - Room 8 Computer Lab

1.0 OPEN SESSION:

1.1 Roll Call

2.0 CONSENT CALENDAR:

2.1 Approval of the Board Minutes from 4.14.2022

3.0 PUBLIC COMMENT:

3.1 Comments are limited to three minutes per speaker and the total conversation about any topic shall be limited to 20 minutes per board regulation.

4.0 INFORMATIONAL ITEMS:

4.1 Superintendent/Principal Search

4.2 PTO report & ASB report

4.3 Loleta Community Resource Center Report-
Marcelina Castillo Director

4.4 Eighth grade report/Graduation planning (Oral)

4.5 2022-2023 School Calendar

4.6 LCAP Supplemental

5.0 ACTION ITEMS:

5.1 Second Reading and Possible approval of Board Policies and Administrative Regulations related to our Comprehensive School Safety Plan:

BP5141.4,AR5141.4,BP5144.1,AR5144.1,BP4158,AR4158,BP0410,BP5145.3,
,AR5145.3,BP5142.2,AR5142.2,BP5144,AR5144,BP5131.2.

5.2 Possible approval of 5131.62 regarding smoking, vaping and e-cigarettes per compliance for TUPE grant.

5.3 Possible approval of GASB-75 Contract

5.4 Discussion and possible approval regarding a July Board meeting

5.5 Possible approval of CALShape Grant Resolution

5.6 Acceptance of Auditor's Report

5.7 Public Hearing for EASIE grant (Indian Education Formula Grant)

5.8 Possible approval of Universal Preschool Kindergarten age of eligibility

5.9 Possible approval of ELO-G Grant

5.10 Possible approval of warrants

5.11 Possible approval of 3rd Interim budget report

6.0 CLOSED SESSION:

6.1 Board Resignation

6.2 Personnel Resignation

7.0 OPEN SESSION: (Actions made in closed session must be announced)

8.0 ANNOUNCEMENTS:

9.0 FUTURE AGENDA ITEMS: Next Meeting will be June 9, 2022 at 5:30 PM

10.0 ADJOURNMENT:



BOARD MEETING OF TRUSTEES AGENDA

Topic: 4-14-2022 Board Meeting

Time: 05:30 PM Pacific Time (US and Canada)

Place: LUSD - Room 8 Computer Lab

1.0 OPEN SESSION: 5:34pm

1.1 Roll Call JS, CP, CB, GS, BJ

2.0 CONSENT CALENDAR:

MOTION TO APPROVE MINUTES JS, 2ND CP MOTION CARRIED UNANIMOUS

2.1 Approval of the Board Minutes from 3.10.2022

2.2 Approval of the Board Minutes from 3.14.2022

2.3 Approval of the Board Minutes from 4.05.2022

3.0 PUBLIC COMMENT:

3.1 Comments are limited to three minutes per speaker and the total conversation about any topic shall be limited to 20 minutes per board regulation.

4.0 INFORMATIONAL ITEMS:

4.1 PTO report & ASB report

4.2 Loleta Community Resource Center Report- Marcelina Castillo Director

4.3 Superintendent/Principal Search

4.4 Community Care Grant Report - Jen Fairbanks **BOARD WOULD LIKE THE GRANT TO SAY SHARED RESPONSIBILITY INSTEAD OF GOVERNANCE**

4.5 Williams Report

4.6 Superintendent's Report **BOARD DISCUSSED ALL INTERDISTRICT TRANSFERS NEED TO COMPLY TO THE DECEMBER 1ST - FEBRUARY 1ST DEADLINE. ANY TRANSFER AFTER THAT DATE WOULD BE DENIED. THIS WILL BE DISCUSSED FURTHER WITH NEW SUPERINTENDENT.**

5.0 ACTION ITEMS:

5.1 Final Action on Resolution and Decision Not to Reemploy Certificated Employees for the 2022-2023 School Year

MOTION TO APPROVE GS, 2ND JS MOTION CARRIED UNANIMOUSLY

5.2 Final Action on Resolution and Decision Not to Reemploy Classified Employees for the 2022-2023 School Year

MOTION TO APPROVE JS, 2ND GS MOTION CARRIED UNANIMOUSLY 5.3

Board Warrants **MOTION TO APPROVE GS, 2ND CB MOTION CARRIED UNANIMOUS**

5.4 CSBA - Run off ballot

MOTION TO VOTE INCUMBENT GS 2ND CB MOTION CARRIED UNANIMOUS

5.5 Memorandum of Understanding with HCOE for Interim Superintendent Services

MOTION TO APPROVE BJ, 2ND JS MOTION CARRIED UNANIMOUS

5.6 Contracted Days for Acting/Summer School Principal

MOTION TO APPROVE GS, 2ND JS, MOTION CARRIED UNANIMOUS

5.7 Approval of Bear River ARP Grant for Playground Equipment

MOTION TO APPROVE GS, 2ND CP MOTION CARRIED UNANIMOUS

8.0 ANNOUNCEMENTS:

9.0 FUTURE AGENDA ITEMS: Next Meeting will be May 12, 2022 at 5:30 PM

10.0 ADJOURNMENT:6:35PM

Superintendent	Christine Frazier	
Board Clerk	Charmin Bailey	

May PTO Report

Crystal Sand has left the PTO group to focus on another opportunity.

PTO needs to have a parent create an account and balance the account. David Fontaine has volunteered to do this. Monica still needs to talk to admin/business service clerk about it.

The fundraiser for May might not happen because we are not able to use the bbq pit at the Loleta Fireman's Pavilion. Heather Nyberg is going to use her connections to see if we can cook the pig somewhere else.

PTO bought a bag of coffee and snacks for the staff room to celebrate Teacher Appreciation Week.

PROVIDENCE – LOLETA COMMUNITY RESOURCE CENTER

April 2022 Report

Our stats in collaboration:	Distribution/Event	Amount:
First 5 Playgroup & Loleta CRC	Provided services and referrals	26 families enrolled, 47 encounters
Loleta LCRC and community donations	Diapers, hygiene products, PPE, and children's clothing closet, socks	278 items distributed
Food for People, LCRC, Loleta Community Church	Loleta monthly food pantry distribution and LCRC on campus pantry	239 individuals served
Food for People, LCRC, LES:	Food backpack program	69 lunches distributed
Loleta LCRC, Centro del Pueblo, LUES	Visits to the school garden	90 visits
LCRC	Assistance or referrals to health insurance programs and/or patient financial assistance	15 individuals
LCRC	CalFresh assistance and other food referrals	44 individuals
LCRC	School snacks	153
LCRC	Housing/Utilities assistance or referrals	27 individuals
LCRC	Medical, dental, and Mental Health assistance, education, or referrals	46 individuals
LCRC	Gas Vouchers and bus passes	15
LCRC	Referrals to medical transportation services	0
LCRC	Spanish Speaking parent committee: met on 12/14/21	9 attendees



Getting ready for a year of planting!

We have gotten a few more items for a successful planting season including: potting soil, manure, straw, pipes, adapters, etc.





Families First Prevention Services Act

We have been doing a community assessment through interviews with school and community families. The purpose of these interviews (focus groups) is to identify existing prevention services as well as those services that need easier access, identify new prevention services, create an engagement plan to reduce stigma associated with seeking help, and create a marketing plan to ensure our community is aware of the services.



We are taking shoes and jackets donations for children in our school, especially bigger sizes of jackets and shoes of all sizes





ELAC families to visit the Redwoods during the summer.

Four fieldtrips planned:

1. CalPoly Humboldt & Redwood Park
2. Botanical Garden at CR
3. Sequoia Park Zoo
4. Grizzly Creek



Easter Egg Hunt event was so fun!

About 30 families showed up to the Easter Egg Hunt event downtown.

LOLETA ELEMENTARY SCHOOL DISTRICT

2022-2023 SCHOOL CALENDAR

SCHOOL MONTH	Mon	Tues	Wed	Thurs	Fri	Days Taught	Holidays
August		16	17	18	(19)		Certificated Staff Duty Day
Aug. 22 - Sept. 16 FIRST MONTH	★22 29 [5] 12	23 30 6 13	24 31 7 14	25 1 9 15	{26} {2} {9} {16}	19	★First Day of School: Aug. 22 Labor Day Holiday: Sept. 5
Sept. 19 - Oct. 14 SECOND MONTH	19 26 3 10	20 27 4 11	21 28 5 12	22 29 6 13	{23} {30} {7} {14}	20	
Oct. 17 - Nov. 11 THIRD MONTH	17 24 31 7	18 25 (1) 8	19 26 2 9	20 27 3 10	{21} {28} {4} [11]	19	Certificated Staff PD Nov 1 Day Veterans' Day Holiday: Nov. 11
Nov. 14- Dec. 9 FOURTH MONTH	{14} 21 28 5	{15} 22 29 6	{16} 23 30 7	{17} [24] 1 8	{18}* [25] {2} {9}	15	Conference Week: Nov. 14-18 {early release} *End of Trimester 1: Nov. 18* Thanksgiving Break: Nov. 21-25
Dec. 12 - Jan. 6 FIFTH MONTH	12 19 [26] [2]	13 20 [27] 3	14 21 28 4	15 22 29 5	{16} [23] 30 6	9	Winter Break: Dec. 23-Jan. 6
Jan. 9 - Feb. 3 SIXTH MONTH	9 [16] 23 30	10 17 24 31	11 18 25 1	12 19 26 2	{13} {20} {27} {3}	19	Dr. Martin Luther King, Jr. Holiday: Jan. 16
Feb. 6 - March 3 SEVENTH MONTH	6 13 [20] 27	7 14 [21] 28	8 15 22 1	9 16 23 2	{10} {17} 24 {3}	15	Presidents' Week Break: Feb. 20-24
March 6 - March 31 EIGHTH MONTH	6 13 20 27	7 14 21 28	8 15 22 29	9 16 23 30	{10}* {17} {24} {31}	20	*End of Trimester 2: March 10* Conferences scheduled as needed determined by teachers.
April 3 - April 28 NINTH MONTH	3 [10] 17 24	4 11 18 25	5 12 19 26	6 13 20 27	{7} 14 {21} {28}	15	Easter Sunday: Apr. 9 Spring Break: Apr. 10-14
May 1 - May 26 TENTH MONTH	1 8 15 22	2 9 16 23	3 10 17 24	4 11 18 25	{5} {12} {19} {26}	20	
May 29 - June 9 ELEVENTH MONTH	[29] 5 (12)	30 6	31 7	1 8	{2} ★{9}* (12)	9	Memorial Day Holiday: May 29 ★Last Day of School: June 9 *End of Trimester 3: June 9* Certificated Staff Duty Day June 12

1st Trimester: 63 days
 2nd Trimester: 58 days
 3rd Trimester: 59 days
 Total: 180 days

[Holidays] and Local Recess

*End of Trimester
 { } Early Release
 () Certificated Duty Day

Board adopted—TBD

Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Loleta Union Elementary School District	Jennifer Fairbanks Interim Principal	jfairbanks@loleta.org 7077335705

California's 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. The following is a one-time mid-year report to the local governing board or body and educational partners related to engagement on, and implementation of, these Acts.

A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2021-22 Local Control and Accountability Plan (LCAP).

The LEA has used all of its funding given through the budget act of 2021 so there are no funds that were not included in the local control and accountability plan. Those funds were used to staff the school to its capacity in order to address learning loss mitigation. And will be used up by the end of the year. Stakeholder groups that were engaged to develop the LCAP include the Native American advisory council, the Educational Advisory council and the ELAC advisory council in addition to staff.

A description of how the LEA used, or plans to use, the additional concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.

The LEA used the concentration grant add on funding it received to increase the number of staff who provided direct services to students specifically our low income English learners and our foster youth because we have greater than 55%. In compliance with the California education code section 42238. The school separated two combination classes which increased teaching staff to have a separate first grade and second grade. We increased the staff to have a seventh grade and eighth grade separated. It increased the staff to have a reading specialist on campus to specifically address RTI implementation using Fountas and Pinnell and provide direct instruction to our unduplicated students. The school also increased custodial staff by a full 1.0 FTE. This was necessary to maintain high sanitation standards during COVID-19. The school has a 93% unduplicated student count, therefore our unduplicated students were directly addressed in the separation of grades 1/2 and 7/8 and were provided to support to focus on using the reading specialist.

A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.

The LEA engaged educational partners which are made up of the staff, union representation, the community, advisory committees and the board beginning with when the funding began coming in spring of 2020. At that time a plan was developed. Meetings were held consistently through the academic year 2020 and then moved into a re-opening group that met during the summer of 2020. These groups created a plan that included spending of the one time funding from the federal government for the school during the distance-learning time and moving into the hybrid model which the school adopted in October 2020. The community had this plan shared with them through our three outreach groups to include the Loleta advisory group composed of leaders from the two tribes that we are affiliated with along with tribal members and community members who are interested in finding out what is going on in the school. This community outreach group meets monthly. The second group is the ELAC group which is our Hispanic speaking membership. Hispanics represent 18% of our school demographics. The Plans were translated and shared with them as well during our monthly meetings. And finally the Indian education advisory group which meets quarterly was also provided this information. The reopening plan as well as our spending plan was placed on our website, as well, to let families and community members know and peruse our decision making process. A lot of feedback was given specifically around our technology. We only had enough money to purchase technology for one computer at home per family using the funds, as well as community donations, by the end of May 2020 along with hotspots. However, with the new funding that came in we were able to move to one chrome book per student at home and at school in order to mitigate learning loss and to continue the educational day as the teachers assigned more work through Google classroom. The board had consistent reports on the spending of the money as the plans were needed and reported and put up on the website.

A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.

The ESSR three funds were specifically spent on increased staff for direct instruction to allow students to have more access to adults in order to mitigate learning loss. The school offered summer school for two weeks prior to the 2021 year starting which was very successful in getting 30% of the students a jump started on getting used to being in school and gradually increasing in the amount of time that they would spend at school so they would be ready for a full day. We also maintained for the safety of students and staff by following the high sanitation requirements. Everyone was trained on how to clean surfaces appropriately to include deep cleaning as necessary. In addition, we had our flooring replaced to allow us to be able to clean our floors better versus the old carpet that was in place; which was also through state funding. Again we emphasize that we increased our classified staff to provide support in the classroom as well as increased our teaching staff. We also increased the number of hours that each classified staff member had from .75 to .85 FTE and increased some to a full 1.0 FTE. We increased our custodial staff from .5 to a 1.5 to assist with keeping up with school sanitation for deep cleaning. We purchased cleaning backpacks to be able to spray down areas throughout the school to include the bus that perhaps got contaminated when COVID-19 made it into the school. We increased our secretary from .5 to a full 1.0 FTE to be able to address attendance concerns when students were on distance-learning as well as to assist in sharing information with the community about changes that were occurring regarding COVID-19, almost hourly. Our total staff increased from approximately 24 to 40 this year presently. We were able to see in our assessments that our students were catching up with what was lost over the time that they were doing distance-learning. Our challenge is that we have staff reductions that we are required to do because of our FISCAL situation so we will be moving forward with staffing at approximately 24 people again. In other words we're back at pre-Covid levels. However we hope that the systems that we put into place and

the self-regulation that we have trained our students in will persevere and allow for continued growth in lost learning and social emotional regulation. We also look forward to increasing the school extended school day so we will go to nine hours a day providing care in the morning and academics in the morning as well in the afternoon plus summer school at the end of the school year 2021 to 2022 and at the beginning of the next school year 2022 to 2023. Money is anticipated to be spent on ELA materials as well as assessment materials for our Spanish-speaking students. We are also anticipating more professional development for our teachers with regards to social emotional learning in their daily work that they do. We also are looking at the emotional safety of our students we increased our behaviorist this year for a while to a full three days a week but we had to pull back on that down to one day again however we did hire a full-time social worker/counselor who will be remaining with us and continue the work into the coming years.

A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA's 2021–22 LCAP and Annual Update.

The Loleta Union Elementary District strictly adheres to the established guidelines and expenditure timelines provided by the state and federal government that describe how the additional fiscal resources can be expended. Previously established and board approved expenditures outlined in the district's 2021-22 LCAP are continuing to be used just as they were originally intended to be spent for the benefit of the district's students. LUESD has continued to follow the established guidelines and spending plans in its Safe Return to In-Person Instruction, Continuity of Services, and ESSER III Expenditure Plans as well.

Instructions for the Supplement to the Annual Update for the 2021–22 Local Control and Accountability Plan Year

For additional questions or technical assistance related to the completion of the Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan (LCAP), please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at lcsff@cde.ca.gov.

Introduction

California's 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. Section 124(e) of Assembly Bill 130 requires LEAs to present an update on the Annual Update to the 2021–22 LCAP and Budget Overview for Parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA. At this meeting, the LEA must include all of the following:

- The Supplement to the Annual Update for the 2021–22 LCAP (2021–22 Supplement);
- All available mid-year outcome data related to metrics identified in the 2021–22 LCAP; and
- Mid-year expenditure and implementation data on all actions identified in the 2021–22 LCAP.

When reporting available mid-year outcome, expenditure, and implementation data, LEAs have flexibility to provide this information as best suits the local context, provided that it is succinct and contains a level of detail that is meaningful and accessible for the LEA's educational partners.

The 2021–22 Supplement is considered part of the 2022–23 LCAP for the purposes of adoption, review, and approval, and must be included with the LCAP as follows:

- The 2022–23 Budget Overview for Parents
- The 2021–22 Supplement
- The 2022–23 LCAP
- The Action Tables for the 2022–23 LCAP
- The Instructions for the LCAP Template

As such, the 2021–22 Supplement will be submitted for review and approval as part of the LEA's 2022–23 LCAP.

Instructions

Respond to the following prompts, as required. In responding to these prompts, LEAs must, to the greatest extent practicable, provide succinct responses that contain a level of detail that will be meaningful and accessible for the LEA's educational partners and the broader public and must, to the greatest extent practicable, use language that is understandable and accessible to parents.

In responding to these prompts, the LEA has flexibility to reference information provided in other planning documents. An LEA that chooses to

reference information provided in other planning documents must identify the plan(s) being referenced, where the plan(s) are located (such as a link to a web page), and where in the plan the information being referenced may be found.

Prompt 1: “A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2020–21 Local Control and Accountability Plan (LCAP).”

In general, LEAs have flexibility in deciding what funds are included in the LCAP and to what extent those funds are included. If the LEA received funding through the Budget Act of 2021 that it would have typically included within its LCAP, identify the funds provided in the Budget Act of 2021 that were not included in the LCAP and provide a description of how the LEA has engaged its educational partners on the use of funds. If an LEA included the applicable funds in its adopted 2021–22 LCAP, provide this explanation.

Prompt 2: “A description of how LEA used, or plans to use, the concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.”

If LEA does not receive a concentration grant or the concentration grant add-on, provide this explanation.

Describe how the LEA is using, or plans to use, the concentration grant add-on funds received consistent with California Education Code Section 42238.02, as amended, to increase the number of certificated staff, classified staff, or both, including custodial staff, who provide direct services to students on school campuses with greater than 55 percent unduplicated pupil enrollment, as compared to schools with an enrollment of unduplicated students that is equal to or less than 55 percent.

In the event that the additional concentration grant add-on is not sufficient to increase the number of staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, describe how the LEA is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Prompt 3: “A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.”

If the LEA did not receive one-time federal funding to support recovery from the COVID-19 pandemic and the impacts of distance learning on students, provide this explanation.

Describe how and when the LEA engaged its educational partners on the use of one-time federal funds it received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on students. See the COVID-19 Relief Funding Summary Sheet web page (<https://www.cde.ca.gov/fq/cr/relieffunds.asp>) for a listing of COVID-19 relief funding and the Federal Stimulus Funding web page (<https://www.cde.ca.gov/fq/cr/>) for additional information on these funds. The LEA is not required to describe engagement that has taken place related to state funds.

Prompt 4: “A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.”

If an LEA does not receive ESSER III funding, provide this explanation.

Describe the LEA's implementation of its efforts to maintain the health and safety of students, educators, and other staff and ensure the continuity of services, as required by the federal American Rescue Plan Act of 2021, and its implementation of the federal Elementary and Secondary School Emergency Relief (ESSER) expenditure plan to date, including successes and challenges.

Prompt 5: "A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA's 2021–22 LCAP and Annual Update."

Summarize how the LEA is using its fiscal resources received for the 2021–22 school year to implement the requirements of applicable plans in a manner that is aligned with the LEA's 2021–22 LCAP. For purposes of responding to this prompt, "applicable plans" include the Safe Return to In-Person Instruction and Continuity of Services Plan and the ESSER III Expenditure Plan.

California Department of Education

November 2021

Policy 4158: Employee Security

Status: ADOPTED

Original Adopted Date: 07/01/2001 | **Last Revised Date:** 06/01/2021 | **Last Reviewed Date:** 06/01/2021

The Governing Board desires to provide a safe and orderly work environment for all employees. As part of the district's comprehensive safety plan, the Superintendent or designee shall develop strategies for protecting employees from potentially dangerous persons and situations and for providing necessary assistance and support when emergency situations occur.

Any person who threatens the safety of others at any district facility may be removed by the Superintendent or designee in accordance with AR 3515.2 - Disruptions.

Any employee against whom violence or any threat of violence has been directed in the workplace shall notify the Superintendent or designee immediately. As appropriate, the Superintendent or designee shall initiate legal and security measures to protect the employee and others in the workplace. Such measures may include seeking a temporary restraining order on behalf of the employee pursuant to Code of Civil Procedure 527.8 and/or a gun violence restraining order pursuant to Penal Code 18150 and 18170.

Upon request by an employee who is a victim of domestic violence, sexual assault, or stalking, the Superintendent or designee shall provide reasonable accommodations in accordance with Labor Code 230-230.1 and the accompanying administrative regulation to protect the employee's safety while at work.

The Superintendent or designee may pursue legal action on behalf of an employee against a student or the student's parent/guardian to recover damages for injury to the employee's person or property caused by the student's willful misconduct that occurred on district property, at a school or district activity, or in retaliation for lawful acts of the employee in the performance of the employee's duties. (Education Code 48904, 48905)

The Superintendent or designee shall provide staff development in crisis prevention and intervention techniques, which may include training in classroom management, effective communication techniques, procedures for responding to an active shooter situation, and crisis resolution.

In accordance with law, the Superintendent or designee shall inform teachers, administrators, and/or counselors of crimes and offenses committed by students who may pose a danger in the classroom. (Education Code 48201, 49079; Welfare and Institutions Code 827)

The Superintendent or designee may make available at appropriate locations, including, but not limited to, district and school offices, gyms, and classrooms, communication devices that would enable two-way communication with law enforcement and others when emergencies occur.

Use of Pepper Spray

Employees shall not carry or possess pepper spray on school property or at school activities except when authorized by the Superintendent or designee for self-defense purposes. When allowed, an employee may only possess pepper spray in accordance with administrative regulations and Penal Code 22810. Any employee who is negligent or careless in the possession or handling of pepper spray shall be subject to appropriate disciplinary measures.

Reporting of Injurious Objects

Employees shall take immediate action upon being made aware that any person is in possession of a weapon or unauthorized injurious object on school grounds or at a school-related or school-sponsored activity. Employees shall exercise their best judgment as to the potential danger involved and shall do one of the following:

1. Confiscate the object and deliver it to the principal immediately
2. Immediately notify the principal, who shall take appropriate action
3. Immediately call 911 and the principal

When informing the principal about the possession or seizure of a weapon or dangerous device, an employee shall report the name(s) of persons involved, witnesses, location, and the circumstances of any seizure.

Policy 5131: Conduct

Status: ADOPTED

Original Adopted Date: 03/01/2010 | **Last Revised Date:** 10/01/2019

The Governing Board believes that all students have the right to be educated in a safe and positive learning environment free from disruptions. Students shall be expected to exhibit appropriate conduct that does not infringe upon the rights of others or interfere with the school program while on school grounds, going to or coming from school, at school activities, or using district transportation.

The Superintendent or designee shall ensure that each school develops standards of conduct and discipline consistent with Board policies and administrative regulations. Students and parents/guardians shall be notified of district and school rules related to conduct.

Prohibited student conduct includes, but is not limited to:

1. Conduct that endangers students, staff, or others, including, but not limited to, physical violence, possession of a firearm or other weapon, and terrorist threats
2. Discrimination, harassment, intimidation, or bullying of students or staff, including sexual harassment, hate-motivated behavior, cyberbullying, hazing or initiation activity, extortion, or any other verbal, written, or physical conduct that causes or threatens to cause violence, bodily harm, or substantial disruption to the school program
3. Conduct that disrupts the orderly classroom or school environment
4. Willful defiance of staff's authority
5. Damage to or theft of property belonging to students, staff, or the district
6. Obscene acts or use of profane, vulgar, or abusive language
7. Possession, use, or being under the influence of tobacco, alcohol, or other prohibited substances
8. Possession or use of a laser pointer, unless for a valid instructional or other school-related purpose with prior permission of the principal or designee (Penal Code 417.27)
9. Use of a cell phone, smart watch, pager, or other mobile communication device during instructional time or in an unauthorized manner in violation of district policy
10. Plagiarism or dishonesty on school work or tests
11. Wearing of any attire that violates district or school dress codes, including gang-related apparel
12. Tardiness or unexcused absence from school
13. Failure to remain on school premises in accordance with school rules

Employees are expected to enforce standards of conduct and, when they observe or receive a report of a violation of these standards, to appropriately intervene or seek assistance. As necessary, the employee shall refer the matter to a supervisor or the principal or designee.

When a school employee suspects that a search of a student or a student's belongings will turn up evidence of the student's violation of the law or school rules, such a search shall be conducted in accordance with BP/AR 5145.12 - Search and Seizure.

When a student uses any prohibited device, or uses a permitted device in an unauthorized manner, a district employee may confiscate the device. The employee shall store the device securely until it is returned to the student or turned over to the principal or designee, as appropriate.

Students who violate district or school rules and regulations may be subject to discipline including, but not limited to, suspension, expulsion, transfer to alternative programs, referral to a student success team or counseling services, or denial of participation in extracurricular or cocurricular activities or other privileges in accordance with Board policy and administrative regulation. The Superintendent or designee shall notify local law enforcement as appropriate.

Students also may be subject to discipline, in accordance with law, Board policy, or administrative regulation, for any off-campus conduct during nonschool hours which poses a threat or danger to the safety of students, staff, or district property, or substantially disrupts school activities.

Policy 5131.2: Bullying

Status: ADOPTED

Original Adopted Date: 07/01/2015 | **Last Revised Date:** 12/01/2019 | **Last Reviewed Date:** 05/01/2019

The Governing Board recognizes the harmful effects of bullying on student well-being, student learning, and school attendance and desires to provide a safe school environment that protects students from physical and emotional harm. No individual or group shall, through physical, written, verbal, visual, or other means, harass, sexually harass, threaten, intimidate, cyberbully, cause bodily injury to, or commit hate violence against any student or school personnel, or retaliate against them for filing a complaint or participating in the complaint resolution process.

The Superintendent or designee shall develop strategies for addressing bullying in district schools with the involvement of students, parents/guardians, and staff. As appropriate, the Superintendent or designee may also collaborate with social services, mental health services, law enforcement, courts, and other agencies and community organizations in the development and implementation of effective strategies to promote safety in schools and the community.

Such strategies shall be incorporated into the comprehensive safety plan and, to the extent possible, into the local control and accountability plan and other applicable district and school plans.

Any complaint of bullying shall be investigated and, if determined to be discriminatory, resolved in accordance with law and the district's uniform complaint procedures specified in AR 1312.3. If, during the investigation, it is determined that a complaint is about nondiscriminatory bullying, the principal or designee shall inform the complainant and shall take all necessary actions to resolve the complaint.

If the Superintendent or designee believes it is in the best interest of a student who has been the victim of an act of bullying, as defined in Education Code 48900, the Superintendent or designee shall advise the student's parents/guardians that the student may transfer to another school. If the parents/guardians of a student who has been the victim of an act of bullying requests a transfer for the student pursuant to Education Code 46600, the Superintendent or designee shall allow the transfer in accordance with law and district policy on intradistrict or interdistrict transfer, as applicable.

Any employee who permits or engages in bullying or retaliation related to bullying shall be subject to disciplinary action, up to and including dismissal.

Policy 5131.2: Bullying

Status: ADOPTED

Original Adopted Date: 07/01/2015 | **Last Revised Date:** 12/01/2019 | **Last Reviewed Date:** 05/01/2019

The Governing Board recognizes the harmful effects of bullying on student well-being, student learning, and school attendance and desires to provide a safe school environment that protects students from physical and emotional harm. No individual or group shall, through physical, written, verbal, visual, or other means, harass, sexually harass, threaten, intimidate, cyberbully, cause bodily injury to, or commit hate violence against any student or school personnel, or retaliate against them for filing a complaint or participating in the complaint resolution process.

The Superintendent or designee shall develop strategies for addressing bullying in district schools with the involvement of students, parents/guardians, and staff. As appropriate, the Superintendent or designee may also collaborate with social services, mental health services, law enforcement, courts, and other agencies and community organizations in the development and implementation of effective strategies to promote safety in schools and the community.

Such strategies shall be incorporated into the comprehensive safety plan and, to the extent possible, into the local control and accountability plan and other applicable district and school plans.

Any complaint of bullying shall be investigated and, if determined to be discriminatory, resolved in accordance with law and the district's uniform complaint procedures specified in AR 1312.3. If, during the investigation, it is determined that a complaint is about nondiscriminatory bullying, the principal or designee shall inform the complainant and shall take all necessary actions to resolve the complaint.

If the Superintendent or designee believes it is in the best interest of a student who has been the victim of an act of bullying, as defined in Education Code 48900, the Superintendent or designee shall advise the student's parents/guardians that the student may transfer to another school. If the parents/guardians of a student who has been the victim of an act of bullying requests a transfer for the student pursuant to Education Code 46600, the Superintendent or designee shall allow the transfer in accordance with law and district policy on intradistrict or interdistrict transfer, as applicable.

Any employee who permits or engages in bullying or retaliation related to bullying shall be subject to disciplinary action, up to and including dismissal.

Policy 5141.4: Child Abuse Prevention And Reporting

Status: ADOPTED

Original Adopted Date: 07/01/2002 | **Last Revised Date:** 06/01/2021 | **Last Reviewed Date:** 06/01/2021

The Governing Board is committed to supporting the safety and well-being of district students and desires to facilitate the prevention of and response to child abuse and neglect. The Superintendent or designee shall develop and implement strategies for preventing, recognizing, and promptly reporting known or suspected child abuse and neglect.

The Superintendent or designee may provide a student who is a victim of abuse with school-based mental health services or other support services and/or may refer the student to resources available within the community as needed.

Child Abuse Prevention

The district's instructional program may provide age-appropriate and culturally sensitive child abuse prevention curriculum which explains students' right to live free of abuse, includes instruction in the skills and techniques needed to identify unsafe situations and react appropriately and promptly, informs students of available support resources, and teaches students how to obtain help and disclose incidents of abuse.

The district's program also may include age-appropriate curriculum in sexual abuse and sexual assault awareness and prevention. Upon written request of a student's parent/guardian, the student shall be excused from taking such instruction. (Education Code 51900.6)

The Superintendent or designee may display posters, in areas on campus where students frequently congregate, notifying students of the appropriate telephone number to call to report child abuse or neglect. (Education Code 33133.5)

In addition, student identification cards for students in grades 7-12 shall include the National Domestic Violence Hotline telephone number. (Education Code 215.5)

The Superintendent or designee shall, to the extent feasible, seek to incorporate community resources into the district's child abuse prevention programs and may use these resources to provide parents/guardians with instruction in parenting skills and child abuse prevention.

Child Abuse Reporting

The Superintendent or designee shall establish procedures for the identification and reporting of known and suspected child abuse and neglect in accordance with law.

Procedures for reporting child abuse shall be included in the district and/or school comprehensive safety plan. (Education Code 32282)

District employees who are mandated reporters, as defined by law and administrative regulation, are obligated to report all known or suspected incidents of child abuse and neglect.

The Superintendent or designee shall provide training regarding the duties of mandated reporters as required by law and as specified in the accompanying administrative regulation. (Education Code 44691; Penal Code 11165.7)

Policy 5142.2: Safe Routes To School Program

Status: ADOPTED

Original Adopted Date: 07/01/2009 | **Last Revised Date:** 06/01/2021 | **Last Reviewed Date:** 06/01/2021

The Governing Board recognizes that walking, bicycling, and other forms of active transport to school increase students' physical activity and reduce vehicle traffic and air pollution in the vicinity of schools. As part of the district's coordinated approach to supporting student wellness and safety and enhancing student learning and achievement, the Superintendent or designee shall develop and implement strategies to establish and encourage safe routes to school program activities.

All students shall have equitable access and opportunity to participate in the district's safe routes to school program.

The Superintendent or designee may appoint a program coordinator and identify or establish district and/or school site committees to oversee and coordinate related activities.

The Superintendent or designee may collaborate with local public works and public safety departments, transportation agencies, other city and county agencies, school staff, students, parents/guardians and parent organizations, health organizations, community organizations, and/or businesses in the development, implementation, and evaluation of strategies.

Strategies in support of the safe routes to school program shall be based on the grade levels of the students and an assessment of the conditions and needs of each school and the surrounding neighborhoods.

The Superintendent or designee shall explore the availability of grant funds and other sources of funding to support related projects and activities.

The Superintendent or designee shall periodically report to the Board on the implementation of program activities and progress toward program goals. Such reports may include, but are not limited to, levels of participation in promotional and educational activities, survey results of parent/guardian attitudes about allowing their child to walk or bicycle to school, tallies of the numbers of students using various modes of travel to and from school and how these numbers have changed over time, records of student attendance and on-time arrival, and injury data within the school and/or district attendance boundaries.

Policy 5144: Discipline

Status: ADOPTED

Original Adopted Date: 04/01/2014 | **Last Revised Date:** 12/01/2018 | **Last Reviewed Date:** 12/01/2018

The Governing Board is committed to providing a safe, supportive, and positive school environment which is conducive to student learning and achievement and desires to prepare students for responsible citizenship by fostering self-discipline and personal responsibility. The Board believes that high expectations for student behavior, use of effective school and classroom management strategies, provision of appropriate intervention and support, and parent/guardian involvement can minimize the need for disciplinary measures that exclude students from instruction as a means for correcting student misbehavior.

The Superintendent or designee shall develop effective, age-appropriate strategies for maintaining a positive school climate and correcting student misbehavior at district schools. The strategies shall focus on providing students with needed supports; communicating clear, appropriate, and consistent expectations and consequences for student conduct; and ensuring equity and continuous improvement in the implementation of district discipline policies and practices.

In addition, the Superintendent or designee's strategies for correcting student misconduct shall reflect the Board's preference for the use of positive interventions and alternative disciplinary measures over exclusionary discipline measures.

Disciplinary measures that may result in loss of instructional time or cause students to be disengaged from school, such as detention, suspension, and expulsion, shall be imposed only when required or permitted by law or when other means of correction have been documented to have failed. (Education Code 48900.5)

School personnel and volunteers shall not allow any disciplinary action taken against a student to result in the denial or delay of a school meal. (Education Code 49557.5)

Seclusion and behavioral restraint are prohibited as a means of discipline and shall not be used to correct student behavior except as permitted pursuant to Education Code 49005.4 and in accordance with district regulations. (Education Code 49005.2)

The Superintendent or designee shall create a model discipline matrix that lists violations and the consequences for each as allowed by law.

The administrative staff at each school may develop disciplinary rules to meet the school's particular needs consistent with law, Board policy, and district regulations. The Board, at an open meeting, shall review the approved school discipline rules for consistency with Board policy and state law. Site-level disciplinary rules shall be included in the district's comprehensive safety plan. (Education Code 32282, 35291.5)

At all times, the safety of students and staff and the maintenance of an orderly school environment shall be priorities in determining appropriate discipline. When misconduct occurs, staff shall attempt to identify the causes of the student's behavior and implement appropriate discipline. When choosing between different disciplinary strategies, staff shall consider the effect of each option on the student's health, well-being, and opportunity to learn.

Staff shall enforce disciplinary rules fairly, consistently, and in accordance with the district's nondiscrimination policies.

The Superintendent or designee shall provide professional development as necessary to assist staff in developing the skills needed to effectively and equitably implement the disciplinary strategies adopted for district schools, including, but not limited to, knowledge of school and classroom management skills and their consistent application, effective accountability and positive intervention techniques, and the tools to form strong, cooperative relationships with parents/guardians.

District goals for improving school climate, based on suspension and expulsion rates, surveys of students, staff, and parents/guardians regarding their sense of school safety and connectedness to the school community, and other

local measures, shall be included in the district's local control and accountability plan, as required by law.

At the beginning of each school year, the Superintendent or designee shall report to the Board regarding disciplinary strategies used in district schools in the immediately preceding school year and their effect on student learning.

Policy 5144.1: Suspension And Expulsion/Due Process

Status: ADOPTED

Original Adopted Date: 12/01/2014 | **Last Revised Date:** 03/01/2020 | **Last Reviewed Date:** 10/01/2018

The Governing Board desires to provide district students access to educational opportunities in an orderly school environment that protects their safety and security, ensures their welfare and well-being, and promotes their learning and development. The Board shall develop rules and regulations setting the standards of behavior expected of district students and the disciplinary processes and procedures for addressing violations of those standards, including suspension and/or expulsion.

The grounds for suspension and expulsion and the procedures for considering, recommending, and/or implementing suspension and expulsion shall be only those specified in law, in this policy, and in the accompanying administrative regulation.

Except when otherwise permitted by law, a student may be suspended or expelled only when the behavior is related to a school activity or school attendance occurring within any district school or another school district, regardless of when it occurs, including, but not limited to, the following: (Education Code 48900(s))

1. While on school grounds
2. While going to or coming from school
3. During the lunch period, whether on or off the school campus
4. During, going to, or coming from a school-sponsored activity

District staff shall enforce the rules concerning suspension and expulsion of students fairly, consistently, equally, and in accordance with the district's nondiscrimination policies.

Appropriate Use of Suspension Authority

Except when a student's act violates Education Code 48900(a)-(e), as listed in items #1-5 under "Grounds for Suspension and Expulsion: Grades K-12" of the accompanying administrative regulation, or when the student's presence causes a danger to others, suspension shall be used only when other means of correction have failed to bring about proper conduct. (Education Code 48900.5, 48900.6)

A student's parents/guardians shall be notified as soon as possible when there is an escalating pattern of misbehavior that could lead to on-campus or off-campus suspension.

OPTION 1: No student in grades K-8 may be suspended for disruption or willful defiance, except by a teacher pursuant to Education Code 48910. (Education Code 48900)

OPTION 1 ENDS HERE

OPTION 2: No student may be suspended for disruption or willful defiance, except by a teacher pursuant to Education Code 48910. (Education Code 48900)

OPTION 2 ENDS HERE

Students shall not be suspended or expelled for truancy, tardiness, or absenteeism from assigned school activities.

On-Campus Suspension

To ensure the proper supervision and ongoing learning of students who are suspended for any of the reasons enumerated in Education Code 48900 and 48900.2, but who pose no imminent danger or threat to anyone at school and for whom expulsion proceedings have not been initiated, the Superintendent or designee shall establish a supervised suspension classroom program which meets the requirements of law.

Except where a supervised suspension is permitted by law for a student's first offense, supervised suspension shall be imposed only when other means of correction have failed to bring about proper conduct. (Education Code 48900.5)

Authority to Expel

A student may be expelled only by the Board. (Education Code 48918(j))

As required by law, the Superintendent or principal shall recommend expulsion and the Board shall expel any student found to have committed any of the following "mandatory recommendation and mandatory expulsion" acts at school or at a school activity off school grounds: (Education Code 48915)

1. Possessing a firearm which is not an imitation firearm, as verified by a certificated employee, unless the student had obtained prior written permission to possess the item from a certificated school employee, with the principal or designee's concurrence
2. Selling or otherwise furnishing a firearm
3. Brandishing a knife at another person
4. Unlawfully selling a controlled substance listed in Health and Safety Code 11053-11058
5. Committing or attempting to commit a sexual assault as defined in Penal Code 261, 266c, 286, 288, 288a, or 289, or committing a sexual battery as defined in Penal Code 243.4
6. Possessing an explosive as defined in 18 USC 921

For all other violations listed in the accompanying administrative regulation, the Superintendent or principal shall have the discretion to recommend expulsion of a student. If expulsion is recommended, the Board shall order the student expelled only if it makes a finding of either or both of the following: (Education Code 48915(b) and (e))

1. That other means of correction are not feasible or have repeatedly failed to bring about proper conduct
2. That due to the nature of the violation, the presence of the student causes a continuing danger to the physical safety of the student or others

A vote to expel a student shall be taken in an open session of a Board meeting.

The Board may vote to suspend the enforcement of the expulsion order pursuant to the requirements of law and the accompanying administrative regulation. (Education Code 48917)

No student shall be expelled for disruption or willful defiance. (Education Code 48900)

No child enrolled in a preschool program shall be expelled except under limited circumstances as specified in AR 5148.3 - Preschool/Early Childhood Education.

Due Process

The Board shall provide for the fair and equitable treatment of students facing suspension and/or expulsion by affording them their due process rights under the law. The Superintendent or designee shall comply with procedures for notices, hearings, and appeals as specified in law and administrative regulation. (Education Code 48911, 48915, 48915.5, 48918)

Maintenance and Monitoring of Outcome Data

The Superintendent or designee shall maintain outcome data related to student suspensions and expulsions in accordance with Education Code 48900.8 and 48916.1, including, but not limited to, the number of students recommended for expulsion, the grounds for each recommended expulsion, the actions taken by the Board, the types of referral made after each expulsion, and the disposition of the students after the expulsion period. For any expulsion that involves the possession of a firearm, such data shall include the name of the school and the type of firearm involved, as required pursuant to 20 USC 7961. Suspension and expulsion data shall be reported to the Board annually and to the California Department of Education when so required.

In presenting the report to the Board, the Superintendent or designee shall disaggregate data on suspensions and expulsions by school and by numerically significant student subgroups, including, but not limited to, ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students. Based on the data, the Board shall address any identified disparities in the imposition of student discipline and shall determine whether and how the district is meeting its goals for improving school climate as specified in its local control and accountability plan.

Policy 5145.3: Nondiscrimination/Harassment

Status: ADOPTED

Original Adopted Date: 10/01/2014 | **Last Revised Date:** 05/01/2020 | **Last Reviewed Date:** 05/01/2020

This policy shall apply to all acts constituting unlawful discrimination or harassment related to school activity or to school attendance occurring within a district school, and to acts which occur off campus or outside of school-related or school-sponsored activities but which may have an impact or create a hostile environment at school.

The Governing Board desires to provide a safe school environment that allows all students equal access to and opportunities in the district's academic, extracurricular, and other educational support programs, services, and activities. The Board prohibits, at any district school or school activity, unlawful discrimination, including discriminatory harassment, intimidation, and bullying, targeted at any student by anyone, based on the student's actual or perceived race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or association with a person or group with one or more of these actual or perceived characteristics.

Unlawful discrimination, including discriminatory harassment, intimidation, or bullying, may result from physical, verbal, nonverbal, or written conduct based on any of the categories listed above. Unlawful discrimination also occurs when prohibited conduct is so severe, persistent, or pervasive that it affects a student's ability to participate in or benefit from an educational program or activity; creates an intimidating, threatening, hostile, or offensive educational environment; has the effect of substantially or unreasonably interfering with a student's academic performance; or otherwise adversely affects a student's educational opportunities.

Unlawful discrimination also includes disparate treatment of students based on one of the categories above with respect to the provision of opportunities to participate in school programs or activities or the provision or receipt of educational benefits or services.

The Board also prohibits any form of retaliation against any individual who reports or participates in the reporting of unlawful discrimination, files or participates in the filing of a complaint, or investigates or participates in the investigation of a complaint or report alleging unlawful discrimination. Retaliation complaints shall be investigated and resolved in the same manner as a discrimination complaint.

The Superintendent or designee shall facilitate students' access to the educational program by publicizing the district's nondiscrimination policy and related complaint procedures to students, parents/guardians, and employees. In addition, the Superintendent or designee shall post the district's policies prohibiting discrimination, harassment, intimidation, and bullying and other required information on the district's web site in a manner that is easily accessible to parents/guardians and students, in accordance with law and the accompanying administrative regulation.

The Superintendent or designee shall provide training and/or information on the scope and use of the policy and complaint procedures and take other measures designed to increase the school community's understanding of the requirements of law related to discrimination. The Superintendent or designee shall regularly review the implementation of the district's nondiscrimination policies and practices and, as necessary, shall take action to remove any identified barrier to student access to or participation in the district's educational program. The Superintendent or designee shall report the findings and recommendations to the Board after each review.

Regardless of whether a complainant complies with the writing, timeline, and/or other formal filing requirements, all complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying, shall be investigated and prompt action taken to stop the discrimination, prevent recurrence, and address any continuing effect on students.

Students who engage in unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, in violation of law, Board policy, or administrative regulation shall be subject to appropriate consequence or discipline, which may include suspension or expulsion when the behavior is severe or pervasive as defined in Education Code 48900.4. Any employee who permits or engages in prohibited discrimination, including

discriminatory harassment, intimidation, retaliation, or bullying, shall be subject to disciplinary action, up to and including dismissal.

Record-Keeping

The Superintendent or designee shall maintain a record of all reported cases of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, to enable the district to monitor, address, and prevent repetitive prohibited behavior in district schools.

Regulation 4158: Employee Security

Status: ADOPTED

Original Adopted Date: 11/01/2000 | **Last Revised Date:** 06/01/2021 | **Last Reviewed Date:** 06/01/2021

An employee may use reasonable and necessary force for self-defense or defense of another person, to quell a disturbance threatening physical injury to others or damage to property, or to obtain possession of weapons or other dangerous objects within the control of a student. (Education Code 44807, 49001)

An employee shall promptly report to the principal or other immediate supervisor any attack, assault, or physical threat made against the employee by a student or by any other individual in relation to the performance of the employee's duties, and any action the employee took in response. Reports of an attack, assault, or threat shall be forwarded immediately to the Superintendent or designee.

In addition, the employee and the principal or other immediate supervisor shall promptly report to local law enforcement authorities an attack, assault, or physical threat made against the employee by a student. (Education Code 44014)

Notice Regarding Student Offenses

When a student commits certain offenses that may endanger staff or others, the following procedures shall be implemented to notify staff members as appropriate:

1. Acts That Are Grounds for Suspension or Expulsion
 - a. The Superintendent or designee shall inform the teacher(s) of each student who, during the previous three school years, has engaged in or is reasonably suspected to have engaged in any act, except the possession or use of tobacco products, that would constitute a ground for suspension or expulsion as specified in AR 5144.1 - Suspension and Expulsion/Due Process. This information shall be based upon district records maintained in the ordinary course of business or records received from a law enforcement agency. (Education Code 49079)
 - b. Upon receiving a transfer student's record regarding acts committed by the student that resulted in suspension or expulsion, the Superintendent or designee shall inform the student's teacher(s) that the student was suspended from school or expelled from the former district and of the act that resulted in the suspension or expulsion. (Education Code 48201)
 - c. Information received by teacher(s) shall be received in confidence for the limited purpose for which it was provided and shall not be further disseminated by the teacher. (Education Code 48201, 49079)
2. Offenses Reported to the District by a Court
 - a. When informed by a court that a minor student has been found by the court to have committed any felony or any misdemeanor involving curfew, gambling, alcohol, drugs, tobacco products, carrying of weapons, a sex offense listed in Penal Code 290, assault or battery, larceny, vandalism, or graffiti, the Superintendent or designee shall expeditiously notify the school principal. (Welfare and Institutions Code 827)
 - b. The principal shall expeditiously disseminate this information to any counselor who directly supervises or reports on the student's behavior or progress and to any teacher or administrator directly supervising or reporting on the student's behavior or progress whom the principal thinks may need the information in order to work with the student appropriately, avoid being needlessly vulnerable, or protect others from vulnerability. (Welfare and Institutions Code 827)
 - c. Any court-initiated information that a teacher, counselor, or administrator receives shall be kept confidential and used only to rehabilitate the student and protect other students and staff. The information shall be further disseminated only when communication with the student, parent/guardian, law enforcement staff, and probation officer is necessary to rehabilitate the student or to protect students and staff. (Welfare and Institutions Code 827)
 - d. When a student is removed from school as a result of an offense, the Superintendent shall hold the court's information in a separate confidential file until the student is returned to the district. If the student is returned to a different district, the Superintendent shall transmit the information provided by the student's parole or probation officer to the superintendent of the new district of attendance. (Welfare and Institutions Code 827)

- e. Any confidential file of court-initiated information shall be kept until the student becomes 18, graduates from high school, or is released from juvenile court jurisdiction, whichever occurs first, and shall then be destroyed. (Welfare and Institutions Code 827)

In order to maintain confidentiality when providing information about student offenses to a counselor or teacher, the principal or designee shall send the staff member a written notification that a student has committed an offense that requires review of a student's file in the school office. This notice shall not name or otherwise identify the student. The staff member shall initial the notification and shall also initial the student's file when reviewing it in the school office.

Accommodations for Victims of Domestic Violence, Sexual Assault, or Stalking

When requested by an employee who is a victim of domestic violence, sexual assault, or stalking, the district shall provide the employee reasonable accommodations which may include the implementation of safety measures, including: (Labor Code 230)

1. A transfer, reassignment, or modified schedule
2. A changed work telephone or work station
3. An installed lock
4. Assistance in documenting domestic violence, sexual assault, stalking, or other crime that occurs in the workplace
5. Referral to a victim assistance organization
6. Another safety procedure or adjustment to a job structure, workplace facility, or work requirement in response to domestic violence, sexual assault, stalking, or other crime

The Superintendent or designee shall engage in a timely, good faith, and interactive process with the employee to determine effective reasonable accommodations that do not pose an undue hardship on the district. In determining whether an accommodation is reasonable, the Superintendent or designee shall consider any exigent circumstance or danger facing the employee. (Labor Code 230)

Upon the request of the Superintendent or designee, an employee requesting a reasonable accommodation shall provide a written statement, signed by the employee or an individual acting on the employee's behalf, certifying that the accommodation is for an authorized purpose. The Superintendent or designee may also request that the employee provide certification of the employee's status as a victim of domestic violence, sexual assault, or stalking. Such certification may include: (Labor Code 230)

1. A police report indicating that the employee was a victim
2. A court order protecting or separating the employee from the perpetrator of the crime or abuse, or other evidence from the court or prosecuting attorney that the employee has appeared in court
3. Documentation from a licensed medical professional or health care provider, domestic violence or sexual assault counselor, victim advocate, or counselor that the employee was undergoing treatment or receiving services for physical or mental injuries or abuse resulting in victimization from the crime or abuse
4. Any other form of documentation that reasonably verifies that the crime or abuse occurred, including, but not limited to, a written statement signed by the employee or by an individual acting on the employee's behalf

Any verbal or written statement, police or court record, or other documentation identifying an employee as a victim shall be confidential and shall not be disclosed by the district except as required by federal or state law or as necessary to protect the employee's safety in the workplace. The employee shall be notified before any authorized disclosure. (Labor Code 230)

Every six months after the date of the certification, the Superintendent or designee may request recertification of the employee's status as a victim of domestic violence, sexual assault, or stalking or ongoing circumstances related to

the crime or abuse. The employee shall notify the Superintendent or designee if, due to changing circumstances, the employee needs a new accommodation or no longer needs an accommodation. (Labor Code 230)

The district shall not retaliate against an employee because of the employee's status as a victim of crime or abuse or for requesting a reasonable accommodation, regardless of whether the request was granted. (Labor Code 230)

Use of Pepper Spray

The Superintendent or designee shall notify employees of the district's policy prohibiting the possession of pepper spray on school property or at school-related activities without prior approval of the Superintendent or designee. Employees wishing to carry pepper spray shall submit to the Superintendent or designee a written request setting forth the need for the pepper spray. The Superintendent or designee shall notify the employee in writing as to whether the request was approved or denied.

When approving an employee's request, the Superintendent or designee shall inform the employee of the following conditions:

1. The pepper spray shall be used only in self-defense pursuant to Penal Code 22810.
 2. An employee who uses pepper spray other than in self-defense shall be subject to disciplinary action by the district and, in accordance with law, a fine and/or imprisonment.
 3. The pepper spray must be stored in a secure place and not be accessible to students or other individuals. Negligent storage of the pepper spray may subject the employee to disciplinary action.
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Regulation 5141.4: Child Abuse Prevention And Reporting

Status: ADOPTED

Original Adopted Date: 11/01/2010 | **Last Revised Date:** 06/01/2021 | **Last Reviewed Date:** 06/01/2021

Definitions

Child abuse or neglect includes the following: (Penal Code 11165.5, 11165.6)

1. A physical injury or death inflicted by other than accidental means on a child by another person
2. Sexual abuse of a child, including sexual assault or sexual exploitation, as defined in Penal Code 11165.1
3. Neglect of a child as defined in Penal Code 11165.2
4. Willful harming or injuring of a child or the endangering of the person or health of a child as defined in Penal Code 11165.3
5. Unlawful corporal punishment or injury as defined in Penal Code 11165.4

Child abuse or neglect does not include:

1. A mutual affray between minors (Penal Code 11165.6)
2. An injury caused by reasonable and necessary force used by a peace officer acting within the course and scope of employment (Penal Code 11165.5, 11165.6)
3. An injury resulting from the exercise by a teacher, vice principal, principal, or other certificated employee of the same degree of physical control over a student that a parent/guardian would be legally privileged to exercise, not exceeding the amount of physical control reasonably necessary to maintain order, protect property, protect the health and safety of students, or maintain proper and appropriate conditions conducive to learning (Education Code 44807)
4. An injury caused by a school employee's use of force that is reasonable and necessary to quell a disturbance threatening physical injury to persons or damage to property, for purposes of self-defense, or to obtain weapons or other dangerous objects within the control of a student (Education Code 49001)
5. Physical pain or discomfort caused by athletic competition or other such recreational activity voluntarily engaged in by a student (Education Code 49001)
6. Homelessness or classification as an unaccompanied minor (Penal Code 11165.15)

Mandated reporters include, but are not limited to, teachers; instructional aides; teacher's aides or assistants; classified employees; certificated pupil personnel employees; administrative officers or supervisors of child attendance; athletic coaches, administrators, and directors; licensees, administrators, and employees of a licensed child day care facility; Head Start program teachers; district police or security officers; licensed nurses or health care providers; and administrators, presenters, and counselors of a child abuse prevention program. (Penal Code 11165.7)

Reasonable suspicion means that it is objectively reasonable for a person to entertain a suspicion, based upon facts that could cause a reasonable person in a like position, drawing when appropriate on the person's training and experience, to suspect child abuse or neglect. However, reasonable suspicion does not require certainty that child abuse or neglect has occurred nor does it require a specific medical indication of child abuse or neglect. (Penal Code 11166)

Reportable Offenses

A mandated reporter shall make a report using the procedures provided below whenever, acting in a professional capacity or within the scope of employment, the mandated reporter has knowledge of or observes a child whom the mandated reporter knows or reasonably suspects has been the victim of child abuse or neglect. (Penal Code 11166)

Any mandated reporter who has knowledge of or who reasonably suspects that a child is suffering serious emotional damage or is at a substantial risk of suffering serious emotional damage, based on evidence of severe anxiety, depression, withdrawal, or untoward aggressive behavior toward self or others, may make a report to the

appropriate agency. (Penal Code 11165.9, 11166.05, 11167)

Any district employee who reasonably believes to have observed the commission of a murder, rape, or lewd or lascivious act by use of force, violence, duress, menace, or fear of immediate and unlawful bodily injury against a victim who is a child under age 14 shall notify a peace officer. (Penal Code 152.3, 288)

Responsibility for Reporting

The reporting duties of mandated reporters are individual and cannot be delegated to another person. (Penal Code 11166)

When two or more mandated reporters jointly have knowledge of a known or suspected instance of child abuse or neglect, the report may be made by a member of the team selected by mutual agreement and a single report may be made and signed by the selected member of the reporting team. Any member who has knowledge that the member designated to report has failed to do so shall thereafter make the report. (Penal Code 11166)

No supervisor or administrator shall impede or inhibit a mandated reporter from making a report. (Penal Code 11166)

Any person not identified as a mandated reporter who has knowledge of or observes a child whom the person knows or reasonably suspects has been a victim of child abuse or neglect may report the known or suspected instance of child abuse or neglect to the appropriate agency. (Penal Code 11166)

Reporting Procedures

1. Initial Telephone Report

Immediately or as soon as practicable after knowing or observing suspected child abuse or neglect, a mandated reporter shall make an initial report by telephone to any police department (excluding a school district police/security department), sheriff's department, county probation department if designated by the county to receive such reports, or county welfare department. (Penal Code 11165.9, 11166)

Such reports shall be made to the following agency(ies):

(name of appropriate agency)

(address)

(phone number)

When the initial telephone report is made, the mandated reporter shall note the name of the official contacted, the date and time contacted, and any instructions or advice received.

2. Written Report

Within 36 hours of knowing or observing the information concerning the incident, the mandated reporter shall prepare and either send, fax, or electronically transmit to the appropriate agency a written follow-up report, which includes a completed California Department of Justice (DOJ) form (BCIA 8572). (Penal Code 11166, 11168)

The DOJ form may be obtained from the district office or other appropriate agencies, such as the police department, sheriff's department, or county probation or welfare department.

Reports of suspected child abuse or neglect shall include, if known: (Penal Code 11167)

- a. The name, business address, and telephone number of the person making the report and the capacity that makes the person a mandated reporter
- b. The child's name and address, present location, and, where applicable, school, grade, and class

- c. The names, addresses, and telephone numbers of the child's parents/guardians
- d. The name, address, telephone number, and other relevant personal information about the person(s) who might have abused or neglected the child
- e. The information that gave rise to the reasonable suspicion of child abuse or neglect and the source(s) of that information

The mandated reporter shall make a report even if some of this information is not known or is uncertain to the mandated reporter. (Penal Code 11167)

The mandated reporter may give to an investigator from an agency investigating the case, including a licensing agency, any information relevant to an incident of child abuse or neglect or to a report made for serious emotional damage pursuant to Penal Code 11166.05. (Penal Code 11167)

3. Internal Reporting

The mandated reporter shall not be required to disclose the mandated reporter's identity to a supervisor, the principal, or the Superintendent or designee. (Penal Code 11166)

However, employees reporting child abuse or neglect to an appropriate agency are encouraged, but not required, to notify the principal as soon as possible after the initial telephone report to the appropriate agency. When so notified, the principal shall inform the Superintendent or designee.

The principal so notified shall provide the mandated reporter with any assistance necessary to ensure that reporting procedures are carried out in accordance with law, Board policy, and administrative regulation. At the mandated reporter's request, the principal may assist in completing and filing the necessary forms.

Reporting the information to an employer, supervisor, principal, school counselor, co-worker, or other person shall not be a substitute for making a mandated report to the appropriate agency. (Penal Code 11166)

Training

Within the first six weeks of each school year, or within the first six weeks of employment if hired during the school year, the Superintendent or designee shall provide training on mandated reporting requirements to district employees and persons working on their behalf who are mandated reporters. (Education Code 44691; Penal Code 11165.7)

The Superintendent or designee shall use the online training module provided by the California Department of Social Services (CDSS). (Education Code 44691)

The training shall include, but not necessarily be limited to, training in identification and reporting of child abuse and neglect. In addition, the training shall include information that failure to report an incident of known or reasonably suspected child abuse or neglect as required by law is a misdemeanor punishable by imprisonment and/or a fine as specified. (Education Code 44691; Penal Code 11165.7)

The Superintendent or designee shall obtain and retain proof of each mandated reporter's completion of the training. (Education Code 44691)

In addition, at least once every three years, school personnel may receive training in the prevention of child abuse, including sexual abuse, on school grounds, by school personnel, or in school-sponsored programs. (Education Code 44691)

Victim Interviews by Social Services

Whenever CDSS or another government agency is investigating suspected child abuse or neglect that occurred within the child's home or out-of-home care facility, the student may be interviewed by an agency representative during school hours, on school premises. The Superintendent or designee shall give the student the choice of being interviewed in private or in the presence of any adult school employee or volunteer aide selected by the student. (Penal Code 11174.3)

A staff member or volunteer aide selected by a child may decline to be present at the interview. If the selected

person accepts, the principal or designee shall inform the person of the following requirements prior to the interview: (Penal Code 11174.3)

1. The purpose of the selected person's presence at the interview is to lend support to the child and enable the child to be as comfortable as possible.
2. The selected person shall not participate in the interview.
3. The selected person shall not discuss the facts or circumstances of the case with the child.
4. The selected person is subject to the confidentiality requirements of the Child Abuse and Neglect Reporting Act, a violation of which is punishable as specified in Penal Code 11167.5.

If a staff member agrees to be present, the interview shall be held at a time during school hours when it does not involve an expense to the school. (Penal Code 11174.3)

Release of Child to Peace Officer

When a child is released to a peace officer and taken into custody as a victim of suspected child abuse or neglect, the Superintendent or designee and/or principal shall not notify the parent/guardian, but rather shall provide the peace officer with the address and telephone number of the child's parent/guardian. (Education Code 48906)

Parent/Guardian Complaints

Upon request, the Superintendent or designee shall provide parents/guardians with procedures for reporting suspected child abuse occurring at a school site to appropriate agencies. For parents/guardians whose primary language is not English, such procedures shall be in their primary language and, when communicating orally regarding those guidelines and/or procedures, an interpreter shall be provided.

To file a complaint against a district employee or other person suspected of child abuse or neglect at a school site, parents/guardians may file a report by telephone, in person, or in writing with any appropriate agency identified above under "Reporting Procedures." If a parent/guardian makes a complaint about an employee to any other employee, the employee receiving the information shall notify the parent/guardian of procedures for filing a complaint with the appropriate agency. The employee shall also file a report when obligated to do so pursuant to Penal Code 11166 using the procedures described above for mandated reporters.

In addition, if the child is enrolled in special education, a separate complaint may be filed with the California Department of Education pursuant to 5 CCR 3200-3205.

Notifications

The Superintendent or designee shall provide to all new employees who are mandated reporters a statement that informs them of their status as mandated reporters, their reporting obligations under Penal Code 11166, and their confidentiality rights under Penal Code 11167. The district also shall provide these new employees with a copy of Penal Code 11165.7, 11166, and 11167. (Penal Code 11165.7, 11166.5)

Before beginning employment, any person who will be a mandated reporter by virtue of the person's position shall sign a statement indicating knowledge of the reporting obligations under Penal Code 11166 and compliance with such provisions. The signed statement shall be retained by the Superintendent or designee. (Penal Code 11166.5)

Employees who work with dependent adults shall be notified of legal responsibilities and reporting procedures pursuant to Welfare and Institutions Code 15630-15637.

The Superintendent or designee also shall notify all employees that:

1. A mandated reporter who reports a known or suspected instance of child abuse or neglect shall not be held civilly or criminally liable for making a report and this immunity shall apply even if the mandated reporter acquired the knowledge or reasonable suspicion of child abuse or neglect outside of the mandated reporter's professional capacity or outside the scope of employment. Any other person making a report shall not incur civil or criminal liability unless it can be proven that the person knowingly made a false report or made a report with reckless disregard of the truth or falsity of the report. (Penal Code 11172)

2. If a mandated reporter fails to timely report an incident of known or reasonably suspected child abuse or neglect, the mandated reporter may be guilty of a crime punishable by a fine and/or imprisonment. (Penal Code 11166) No employee shall be subject to any sanction by the district for making a report unless it can be shown that the employee knowingly made a false report or made a report with reckless disregard of the truth or falsity of the report. (Penal Code 11166, 11172)
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Regulation 5142.2: Safe Routes To School Program

Status: ADOPTED

Original Adopted Date: 07/01/2009 | **Last Revised Date:** 06/01/2021 | **Last Reviewed Date:** 06/01/2021

District strategies to improve student safety along routes to school and to promote walking, bicycling, and other forms of active transport to school by students may include:

1. Education activities that promote safety and awareness, such as:
 - a. Instructing students about pedestrian, bicycle, and personal safety
 - b. Instructing students about the health, academic, and environmental benefits of walking, bicycling, and other forms of active transport to school
 - c. Offering driver safety information to high school students, parents/guardians, and the community to promote safety around school campuses and routes
2. Encouragement strategies designed to generate interest in active transport to school, such as:
 - a. Organizing or facilitating "walking school buses" and/or "bicycle trains" whereby students walk or bike to school in groups escorted by parents/guardians or other volunteers as needed
 - b. Organizing special events and activities, such as Walk or Bike to School Day, International Walk to School Month, or year-round competitions
 - c. Publicizing the district's efforts in order to build support of parents/guardians and the community, including providing information about the district's safe routes to school program in parent/guardian communications and in any notifications about transportation options
3. Enforcement strategies to deter unsafe behaviors of drivers, pedestrians, and bicyclists, such as:
 - a. Initiating or expanding crossing guard, student safety patrol, and/or parent/guardian safety patrol programs
 - b. Partnering with local law enforcement to help ensure that traffic laws are obeyed in the vicinity of schools and to implement appropriate measures such as placement of speed feedback monitors, ticketing, and/or driver safety campaigns
 - c. Monitoring to ensure that students who bicycle to school or who use skateboards, skates, or nonmotorized scooters wear helmets in accordance with Vehicle Code 21212
4. Engineering strategies that address the design, implementation, operation, and maintenance of traffic control devices or physical measures, such as:
 - a. Working with local government agencies, parents/guardians, school staff, and others as appropriate to gather data about environmental conditions and hazards along routes to school
 - b. Working with local government agencies to make operational and physical improvements that reduce or eliminate hazards, such as reducing motor vehicle traffic speeds in the area and establishing safer and fully accessible crosswalks, walkways, trails, and bikeways
 - c. Assessing the adequacy, accessibility, and safety of bicycle parking at schools and making modifications as needed, such as increasing the number of or relocating bicycle racks and/or equipment storage areas
 - d. Considering safe routes to school when making decisions about siting and designing of new schools
5. Evaluation to assess progress toward program goals, including:
 - a. Gathering and interpreting data based on indicators established by the Superintendent and the Governing Board

- b. Presenting data to the Board, program partners, and the public
 - c. Recommending program modifications as needed
 - 6. Emerging technologies that aid in the prevention and mitigation of accidents
 - 7. Emergency response in managing injuries after an accident occurs, including, but not limited to, training staff, crossing guards, student and/or parent/guardian safety patrols, and other volunteers who assist with drop-off and pick-up in emergency procedures
 - 8. Equity, such that resources are distributed in a manner that provides safe access and participation in an equitable manner
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Regulation 5144.1: Suspension And Expulsion/Due Process

Status: ADOPTED

Original Adopted Date: 12/01/2014 | **Last Revised Date:** 03/01/2020 | **Last Reviewed Date:** 10/01/2018

Definitions

Suspension means removal of a student from ongoing instruction for adjustment purposes. However, suspension does not mean any of the following: (Education Code 48925)

1. Reassignment to another education program or class at the same school where the student will receive continuing instruction for the length of day prescribed by the Governing Board for students of the same grade level
2. Referral to a certificated employee designated by the principal to advise students
3. Removal from the class, but without reassignment to another class or program, for the remainder of the class period without sending the student to the principal or designee as provided in Education Code 48910

Expulsion means removal of a student from the immediate supervision and control or the general supervision of school personnel. (Education Code 48925)

Notice of Regulations

At the beginning of each school year, the principal of each school shall ensure that all students and parents/guardians are notified in writing of all school rules related to discipline, including suspension and expulsion. (Education Code 35291, 48900.1, 48980)

Grounds for Suspension and Expulsion: Grades K-12

Acts for which a student, including a student with disabilities, may be suspended or expelled shall be only those specified as follows and in the sections "Additional Grounds for Suspension and Expulsion: Grades 4-12" and "Additional Grounds for Suspension and Expulsion: Grades 9-12" below:

1. Caused, attempted to cause, or threatened to cause physical injury to another person; willfully used force or violence upon another person, except in self-defense; or committed as an aider or abettor, as adjudged by a juvenile court, a crime of physical violence in which the victim suffered great or serious bodily injury (Education Code 48900(a) and (t))
2. Possessed, sold, or otherwise furnished any firearm, knife, explosive, or other dangerous object, unless, in the case of possession of any object of this type, the student had obtained written permission to possess the item from a certificated school employee, with the principal or designee's concurrence (Education Code 48900(b))
3. Unlawfully possessed, used, sold, otherwise furnished, or was under the influence of any controlled substance as defined in Health and Safety Code 11053-11058, alcoholic beverage, or intoxicant of any kind (Education Code 48900(c))
4. Unlawfully offered, arranged, or negotiated to sell any controlled substance as defined in Health and Safety Code 11053-11058, alcoholic beverage, or intoxicant of any kind, and then sold, delivered, or otherwise furnished to any person another liquid, substance, or material and represented same as such controlled substance, alcoholic beverage, or intoxicant (Education Code 48900(d))
5. Committed or attempted to commit robbery or extortion (Education Code 48900(e))
6. Caused or attempted to cause damage to school property or private property (Education Code 48900(f))
7. Stole or attempted to steal school property or private property (Education Code 48900(g))
8. Possessed or used tobacco or products containing tobacco or nicotine products, including, but not limited to, cigars, cigarettes, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets, and betel, except that this restriction shall not prohibit a student from using or possessing prescription products (Education Code 48900(h))

48900(h))

9. Committed an obscene act or engaged in habitual profanity or vulgarity (Education Code 48900(ii))
10. Unlawfully possessed, offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Health and Safety Code 11014.5 (Education Code 48900(ji))
11. Knowingly received stolen school property or private property (Education Code 48900(li))
12. Possessed an imitation firearm (Education Code 48900(m))

Imitation firearm means a replica of a firearm that is so substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a firearm. (Education Code 48900(m))

13. Committed or attempted to commit a sexual assault as defined in Penal Code 261, 266c, 286, 288, 288a, or 289, or committed a sexual battery as defined in Penal Code 243.4 (Education Code 48900(n))
14. Harassed, threatened, or intimidated a student who is a complaining witness or witness in a school disciplinary proceeding for the purpose of preventing that student from being a witness and/or retaliating against that student for being a witness (Education Code 48900(o))
15. Unlawfully offered, arranged to sell, negotiated to sell, or sold the prescription drug Soma (Education Code 48900(p))
16. Engaged in, or attempted to engage in, hazing (Education Code 48900(q))

Hazing means a method of initiation or pre-initiation into a student organization or body, whether or not the organization or body is officially recognized by an educational institution, which is likely to cause serious bodily injury or personal degradation or disgrace resulting in physical or mental harm to a former, current, or prospective student. Hazing does not include athletic events or school-sanctioned events. (Education Code 48900(q))

17. Engaged in an act of bullying (Education Code 48900(r))

Bullying means any severe or pervasive physical or verbal act or conduct, including communications made in writing or by means of an electronic act, directed toward one or more students that has or can reasonably be predicted to have the effect of placing a reasonable student in fear of harm to self or property; cause the student to experience a substantially detrimental effect on physical or mental health; or cause the student to experience substantial interferences with academic performance or ability to participate in or benefit from the services, activities, or privileges provided by a school. (Education Code 48900(r))

Bullying includes any act of sexual harassment, hate violence, or harassment, threat, or intimidation, as defined in Education Code 48900.2, 48900.3, or 48900.4 and below in the section "Additional Grounds for Suspension and Expulsion: Grades 4-12," that has any of the effects described above on a reasonable student.

Bullying also includes an act of cyber sexual bullying by a student through the dissemination of, or the solicitation or incitement to disseminate, a photograph or other visual recording that depicts a nude, semi-nude, or sexually explicit photograph or other visual recording of an identifiable minor, when such dissemination is to another student or to school personnel by means of an electronic act and has or can be reasonably predicted to have one or more of the effects of bullying described above. Cyber sexual bullying does not include a depiction, portrayal, or image that has any serious literary, artistic, educational, political, or scientific value or that involves athletic events or school-sanctioned activities.

Electronic act means the creation or transmission originated on or off the school site by means of an electronic device, including, but not limited to, a telephone, wireless telephone, or other wireless communication device, computer, or pager, of a communication including, but not limited to: (Education Code 48900(r))

- a. A message, text, sound, video, or image

- b. A post on a social network Internet web site, including, but not limited to, posting to or creating a burn page or creating a credible impersonation or false profile for the purpose of causing a reasonable student any of the effects of bullying described above.

Reasonable student means a student, including, but not limited to, a student who has been identified as a student with a disability, who exercises average care, skill, and judgment in conduct for a person of the student's age, or for a person of the student's age and disability. (Education Code 48900(r))

18. Aided or abetted the infliction or attempted infliction of physical injury on another person, as defined in Penal Code 31 (Education Code 48900(t))
19. Made terrorist threats against school officials and/or school property (Education Code 48900.7)

A terrorist threat includes any written or oral statement by a person who willfully threatens to commit a crime which will result in death or great bodily injury to another person or property damage in excess of \$1,000, with the specific intent that the statement is to be taken as a threat, even if there is no intent of actually carrying it out. (Education Code 48900.7)

Additional Grounds for Suspension and Expulsion: Grades 4-12

A student in grades 4-12 shall be subject to suspension or recommendation for expulsion when it is determined that the student:

1. Committed sexual harassment as defined in Education Code 212.5 (Education Code 48900.2)

Sexual harassment means conduct which, when considered from the perspective of a reasonable person of the same gender as the victim, is sufficiently severe or pervasive as to have a negative impact upon the victim's academic performance or to create an intimidating, hostile, or offensive educational environment. (Education Code 212.5, 48900.2)

2. Caused, attempted to cause, threatened to cause, or participated in an act of hate violence as defined in Education Code 233 (Education Code 48900.3)

Hate violence means any act punishable under Penal Code 422.6, 422.7, or 422.75. Such acts include injuring or intimidating a victim, interfering with the exercise of a victim's civil rights, or damaging a victim's property because of the victim's race, ethnicity, religion, nationality, disability, gender, gender identity, gender expression, or sexual orientation; a perception of the presence of any of those characteristics in the victim; or the victim's association with a person or group with one or more of those actual or perceived characteristics. (Education Code 233; Penal Code 422.55)

3. Intentionally engaged in harassment, threats, or intimidation against district personnel or students that is sufficiently severe or pervasive to have the actual and reasonably expected effect of materially disrupting classwork, creating substantial disorder, and invading the rights of school personnel or students by creating an intimidating or hostile educational environment (Education Code 48900.4)

Additional Grounds for Suspension and Expulsion: Grades 9-12

Any student in grades 9-12 may be suspended, but not expelled, for disrupting school activities or otherwise willfully defying the valid authority of supervisors, teachers, administrators, other school officials, or other school personnel engaged in the performance of their duties. (Education Code 48900(k))

Suspension from Class by a Teacher

A teacher may suspend a student from class for the remainder of the day and the following day for any of the acts specified in Education Code 48900 and listed as items #1-18 under "Grounds for Suspension and Expulsion: Grades K-12" above or for disruption or willful defiance at any grade level, including grades K-8. (Education Code 48910)

When suspending a student from class, the teacher shall immediately report this action to the principal or designee and send the student to the principal or designee for appropriate action. If that action requires the continuing presence of the student at school, the student shall be appropriately supervised during the class periods from which the student has been suspended. (Education Code 48910)

As soon as possible after the teacher decides to suspend the student, the teacher shall ask the student's parent/guardian to attend a parent-teacher conference regarding the suspension. A counselor or psychologist may attend the conference if it is practicable, and a school administrator shall attend if either the parent/guardian or teacher so requests. (Education Code 48910)

A student suspended from class shall not be returned to class during the period of the suspension without the approval of the teacher of the class and the principal or designee. (Education Code 48910)

A student suspended from class shall not be placed in another regular class during the period of suspension. However, a student assigned to more than one class per day may continue to attend other regular classes except those held at the same time as the class from which the student was suspended. (Education Code 48910)

The teacher of any class from which a student is suspended may require the student to complete any assignments and tests missed during the removal. (Education Code 48913)

Suspension by Superintendent, Principal or Principal's Designee

To implement disciplinary procedures at a school site, the principal may, in writing, designate as the principal's designee another administrator or, if the principal is the only administrator at the school site, a certificated employee. As necessary, the principal may, in writing, also designate another administrator or certificated employee as the secondary designee to assist with disciplinary procedures when the principal and the principal's primary designee are absent from the school site.

The Superintendent, principal, or designee shall immediately suspend any student found at school or at a school activity to have committed any of the acts listed in the Board policy under "Authority to Expel" for which a recommendation of expulsion is required. (Education Code 48915(c))

The Superintendent, principal, or designee may impose a suspension for a first offense if it is determined that the student violated any of items #1-5 listed under "Grounds for Suspension and Expulsion: Grades K-12" above or if the student's presence causes a danger to persons. (Education Code 48900.5)

For all other offenses, a student may be suspended only when the Superintendent or principal has determined that other means of correction have failed to bring about proper conduct. (Education Code 48900.5)

When other means of correction are implemented prior to imposing suspension or supervised suspension upon a student, the Superintendent, principal, or designee shall document the other means of correction used and retain the documentation in the student's record. (Education Code 48900.5)

Length of Suspension

The Superintendent, principal, or designee may suspend a student from school for not more than five consecutive school days. (Education Code 48911)

A student may be suspended from school for not more than 20 school days in any school year. However, if a student enrolls in or is transferred to another regular school, an opportunity school, or continuation school or class for the purpose of adjustment, the student may be suspended for not more than 30 school days in a school year. The district may count suspensions that occur while a student is enrolled in another school district toward the maximum number of days for which the student may be suspended in any school year. (Education Code 48903, 48911, 48912)

These restrictions on the number of days of suspension shall not apply when the suspension is extended pending an expulsion. (Education Code 48911)

Due Process Procedures for Suspension

Suspensions shall be imposed in accordance with the following procedures:

1. **Informal Conference:** Suspension shall be preceded by an informal conference conducted by the Superintendent, principal, or designee with the student and, whenever practicable, the teacher, supervisor, or school employee who referred the student to the principal. At the conference, the student shall be informed of the reason for the disciplinary action, including the other means of correction that were attempted before the suspension as required pursuant to Education Code 48900.5, and the evidence against the student, and shall be given the opportunity to present the student's version and evidence. (Education Code 48911)

This conference may be omitted if the Superintendent, principal, or designee determines that an emergency situation exists involving a clear and present danger to the lives, safety, or health of students or school personnel. If a student is suspended without this conference, both the parent/guardian and student shall be notified of the student's right to return to school for the purpose of the conference and the conference shall be held within two school days, unless the student waives the right to it or is physically unable to attend for any reason. In such a case, the conference shall be held as soon as the student is physically able to return to school. (Education Code 48911)

2. **Administrative Actions:** All requests for student suspension are to be processed by the principal or designee. A school employee shall report the suspension, including the name of the student and the cause for the suspension, to the Superintendent or designee. (Education Code 48911)
3. **Notice to Parents/Guardians:** At the time of the suspension, a school employee shall make a reasonable effort to contact the parent/guardian by telephone or in person. Whenever a student is suspended, the parent/guardian shall also be notified in writing of the suspension. (Education Code 48911)

This notice shall state the specific offense committed by the student. (Education Code 48900.8)

In addition, the notice may state the date and time when the student may return to school.

4. **Parent/Guardian Conference:** Whenever a student is suspended, school officials may request a meeting with the parent/guardian to discuss the cause(s) and duration of the suspension, the school policy involved, and any other pertinent matter. (Education Code 48914)

If school officials request to meet with the parent/guardian, the notice may state that the law requires the parent/guardian to respond to such requests without delay. However, no penalties may be imposed on the student for the failure of the parent/guardian to attend such a conference. The student may not be denied reinstatement solely because the parent/guardian failed to attend the conference. (Education Code 48911)

5. **Extension of Suspension:** If the Board is considering the expulsion of a suspended student from any school or the suspension of a student for the balance of the semester from continuation school, the Superintendent or designee may, in writing, extend the suspension until such time as the Board has made a decision, provided the following requirements are followed: (Education Code 48911)
 - a. The extension of the original period of suspension is preceded by notice of such extension with an offer to hold a conference concerning the extension, giving the student an opportunity to be heard. This conference may be held in conjunction with a meeting requested by the student or parent/guardian to challenge the original suspension.
 - b. The Superintendent or designee determines, following a meeting in which the student and the student's parent/guardian were invited to participate, that the student's presence at the school or at an alternative school would endanger persons or property or threaten to disrupt the instructional process. (Education Code 48911)
 - c. If the student involved is a foster youth, the Superintendent or designee shall notify the district liaison for foster youth of the need to invite the student's attorney and a representative of the appropriate county child welfare agency to attend the meeting. (Education Code 48853.5, 48911, 48918.1)
 - d. If the student involved is a homeless child or youth, the Superintendent or designee shall notify the district liaison for homeless students. (Education Code 48918.1)

In lieu of or in addition to suspending a student, the Superintendent, principal, or designee may provide services or require the student to participate in an alternative disciplinary program designed to correct the behavior and keep the student in school.

Suspension by the Board

The Board may suspend a student for any of the acts listed under "Grounds for Suspension and Expulsion: Grades K-12," "Additional Grounds for Suspension and Expulsion: Grades 4-12," and "Additional Grounds for Suspension and Expulsion: Grades 9-12" above and within the limits specified under "Suspension by Superintendent, Principal, or Designee" above. (Education Code 48912)

The Board may suspend a student enrolled in a continuation school or class for a period not longer than the remainder of the semester. The suspension shall meet the requirements of Education Code 48915. (Education Code 48912.5)

When the Board is considering a suspension, disciplinary action, or any other action (except expulsion) against any student, it shall hold a closed session if a public hearing would lead to disclosure of information that would violate a student's right to privacy under Education Code 49073-49079. (Education Code 35146, 48912)

The Board shall provide the student and parent/guardian with written notice of the closed session by registered or certified mail or personal service. Upon receiving this notice, the student or parent/guardian may request a public meeting, and this request shall be granted if made in writing within 48 hours after receipt of the Board's notice. However, any discussion that conflicts with any other student's right to privacy still shall be held in closed session. (Education Code 35146, 48912)

On-Campus Suspension

A student for whom an expulsion action has not been initiated and who poses no imminent danger or threat to the school, students, or staff may be assigned to on-campus suspension in a separate classroom, building, or site for the entire period of suspension. The following conditions shall apply: (Education Code 48911.1)

1. The on-campus suspension classroom shall be staffed in accordance with law.
2. The student shall have access to appropriate counseling services.
3. The on-campus suspension classroom shall promote completion of schoolwork and tests missed by the student during the suspension.
4. The student shall be responsible for contacting the student's teacher(s) to receive assignments to be completed in the supervised suspension classroom. The teacher(s) shall provide all assignments and tests that the student will miss while suspended. If no such work is assigned, the person supervising the suspension classroom shall assign schoolwork.

At the time a student is assigned to an on-campus suspension classroom, the principal or designee shall notify the student's parent/guardian in person or by telephone. When the assignment is for longer than one class period, this notification may be made in writing. (Education Code 48911.1)

Superintendent or Principal's Authority to Recommend Expulsion

Unless the Superintendent or principal determines that expulsion should not be recommended under the circumstances or that an alternative means of correction would address the conduct, the Superintendent or principal shall recommend a student's expulsion for any of the following acts: (Education Code 48915)

1. Causing serious physical injury to another person, except in self-defense
2. Possession of any knife or other dangerous object of no reasonable use to the student
3. Unlawful possession of any controlled substance as listed in Health and Safety Code 11053-11058, except for (a) the first offense for the possession of not more than one ounce of marijuana, other than concentrated cannabis, or (b) the student's possession of over-the-counter medication or other medication prescribed by a

physician

4. Robbery or extortion

5. Assault or battery, as defined in Penal Code 240 and 242, upon any school employee

In determining whether or not to recommend the expulsion of a student, the Superintendent, principal, or designee shall act as quickly as possible to ensure that the student does not lose instructional time. (Education Code 48915)

Student's Right to Expulsion Hearing

Any student recommended for expulsion shall be entitled to a hearing to determine whether the student should be expelled. The hearing shall be held within 30 school days after the Superintendent, principal, or designee determines that the student has committed the act(s) that form the basis for the expulsion recommendation. (Education Code 48918(a))

The student is entitled to at least one postponement of an expulsion hearing for a period of not more than 30 calendar days. The request for postponement shall be in writing. Any subsequent postponement may be granted at the Board's discretion. (Education Code 48918(a))

If the Board finds it impractical during the regular school year to comply with these time requirements for conducting an expulsion hearing, the Superintendent or designee may, for good cause, extend the time period by an additional five school days. Reasons for the extension shall be included as a part of the record when the expulsion hearing is held. (Education Code 48918(a))

If the Board finds it impractical to comply with the time requirements of the expulsion hearing due to a summer recess of Board meetings of more than two weeks, the days during the recess shall not be counted as school days. The days not counted during the recess may not exceed 20 school days, as defined in Education Code 48925. Unless the student requests in writing that the expulsion hearing be postponed, the hearing shall be held not later than 20 calendar days prior to the first day of the next school year. (Education Code 48918(a))

Once the hearing starts, all matters shall be pursued with reasonable diligence and concluded without unnecessary delay. (Education Code 48918(a))

Stipulated Expulsion

After a determination that a student has committed an expellable offense, the Superintendent, principal, or designee shall offer the student and parent/guardian the option to waive a hearing and stipulate to the expulsion or to a suspension of the expulsion under certain conditions. The offer shall be made only after the student or parent/guardian has been given written notice of the expulsion hearing pursuant to Education Code 48918.

The stipulation agreement shall be in writing and shall be signed by the student and parent/guardian. The stipulation agreement shall include notice of all the rights that the student is waiving, including the waiving of the right to have a full hearing, to appeal the expulsion to the County Board of Education, and to consult legal counsel.

A stipulated expulsion agreed to by the student and parent/guardian shall be effective upon approval by the Board.

Rights of Complaining Witness

An expulsion hearing involving allegations of sexual assault or sexual battery may be postponed for one school day in order to accommodate the special physical, mental, or emotional needs of a student who is the complaining witness. (Education Code 48918.5)

Whenever the Superintendent or designee recommends an expulsion hearing that addresses allegations of sexual assault or sexual battery, the Superintendent or designee shall give the complaining witness a copy of the district's suspension and expulsion policy and regulation and shall advise the witness of the right to: (Education Code 48918.5)

1. Receive five days' notice of the scheduled testimony at the hearing

2. Have up to two adult support persons present at the hearing at the time the witness testifies
3. Have a closed hearing during the time the witness testifies

Whenever any allegation of sexual assault or sexual battery is made, the Superintendent or designee shall immediately advise complaining witnesses and accused students to refrain from personal or telephone contact with each other during the time when an expulsion process is pending. (Education Code 48918.5)

Written Notice of the Expulsion Hearing

Written notice of the expulsion hearing shall be forwarded to the student and the student's parent/guardian at least 10 calendar days before the date of the hearing. The notice shall include: (Education Code 48900.8, 48918(b))

1. The date and place of the hearing
2. A statement of the specific facts, charges, and offense upon which the proposed expulsion is based
3. A copy of district disciplinary rules which relate to the alleged violation
4. Notification of the student's or parent/guardian's obligation, pursuant to Education Code 48915.1, to provide information about the student's status in the district to any other district in which the student seeks enrollment

This obligation applies when a student is expelled for acts other than those described in Education Code 48915(a) or (c).

5. The opportunity for the student or the student's parent/guardian to appear in person or be represented by legal counsel or by a nonattorney adviser

Legal counsel means an attorney or lawyer who is admitted to the practice of law in California and is an active member of the State Bar of California.

Nonattorney adviser means an individual who is not an attorney or lawyer, but who is familiar with the facts of the case and has been selected by the student or student's parent/guardian to provide assistance at the hearing.

6. The right to inspect and obtain copies of all documents to be used at the hearing
7. The opportunity to confront and question all witnesses who testify at the hearing
8. The opportunity to question all evidence presented and to present oral and documentary evidence on the student's behalf, including witnesses

Additional Notice of Expulsion Hearing for Foster Youth and Homeless Students

If the student facing expulsion is a foster student, the Superintendent or designee shall also send notice of the hearing to the student's attorney and a representative of an appropriate child welfare agency at least 10 days prior to the hearing. (Education Code 48918.1)

If the student facing expulsion is a homeless student, the Superintendent or designee shall also send notice of the hearing to the district liaison for homeless students at least 10 days prior to the hearing. (Education Code 48918.1)

Any notice for these purposes may be provided by the most cost-effective method possible, including by email or a telephone call. (Education Code 48918.1)

Conduct of Expulsion Hearing

1. Closed Session: Notwithstanding Education Code 35145, the Board shall conduct a hearing to consider the expulsion of the student in a session closed to the public unless the student requests in writing at least five

days prior to the hearing that the hearing be a public meeting. If such a request is made, the meeting shall be public to the extent that privacy rights of other students are not violated. (Education Code 48918)

Whether the expulsion hearing is held in closed or public session, the Board may meet in closed session to deliberate and determine whether or not the student should be expelled. If the Board admits any other person to this closed session, the parent/guardian, the student, and the counsel of the student also shall be allowed to attend the closed session. (Education Code 48918(c))

If a hearing that involves a charge of sexual assault or sexual battery is to be conducted in public, a complaining witness shall have the right to testify in closed session when testifying in public would threaten serious psychological harm to the witness and when there are no alternative procedures to avoid the threatened harm, including, but not limited to, a videotaped deposition or contemporaneous examination in another place communicated to the hearing room by closed-circuit television. (Education Code 48918(c))

2. Record of Hearing: A record of the hearing shall be made and may be maintained by any means, including electronic recording, as long as a reasonably accurate and complete written transcription of the proceedings can be made. (Education Code 48918(g))
3. Subpoenas: Before commencing a student expulsion hearing, the Board may issue subpoenas, at the request of either the student or the Superintendent or designee, for the personal appearance at the hearing of any person who actually witnessed the action that gave rise to the recommendation for expulsion. After the hearing has commenced, the Board or the hearing officer or administrative panel may issue such subpoenas at the request of the student or the County Superintendent of Schools or designee. All subpoenas shall be issued in accordance with Code of Civil Procedure 1985-1985.2 and enforced in accordance with Government Code 11455.20. (Education Code 48918(i))

Any objection raised by the student or the Superintendent or designee to the issuance of subpoenas may be considered by the Board in closed session, or in open session if so requested by the student, before the meeting. The Board's decision in response to such an objection shall be final and binding. (Education Code 48918(i))

If the Board determines, or if the hearing officer or administrative panel finds and submits to the Board, that a witness would be subject to unreasonable risk of harm by testifying at the hearing, a subpoena shall not be issued to compel the personal attendance of that witness at the hearing. However, that witness may be compelled to testify by means of a sworn declaration as described in item #4 below. (Education Code 48918(ii))

4. Presentation of Evidence: Technical rules of evidence shall not apply to the expulsion hearing, but relevant evidence may be admitted and used as proof only if it is the kind of evidence on which reasonable persons can rely in the conduct of serious affairs. The decision of the Board to expel shall be supported by substantial evidence that the student committed any of the acts pursuant to Education Code 48900 and listed in "Grounds for Suspension and Expulsion: Grades K-12," "Additional Grounds for Suspension and Expulsion: Grades 4-12," and "Additional Grounds for Suspension and Expulsion: Grades 9-12" above. (Education Code 48918(h))

Findings of fact shall be based solely on the evidence at the hearing. Although no finding shall be based solely on hearsay, sworn declarations may be admitted as testimony from witnesses whose disclosure of their identity or testimony at the hearing may subject them to an unreasonable risk of physical or psychological harm. (Education Code 48918(f))

In cases where a search of a student's person or property has occurred, evidence describing the reasonableness of the search shall be included in the hearing record.

5. Testimony by Complaining Witnesses: The following procedures shall be observed when a hearing involves allegations of sexual assault or sexual battery by a student: (Education Code 48918, 48918.5)
 - a. Any complaining witness shall be given five days' notice before being called to testify.
 - b. Any complaining witness shall be entitled to have up to two adult support persons, including, but not limited to, a parent/guardian or legal counsel, present during the testimony.

- c. Before a complaining witness testifies, support persons shall be admonished that the hearing is confidential.
 - d. The person presiding over the hearing may remove a support person who is disrupting the hearing.
 - e. If one or both support persons are also witnesses, the hearing shall be conducted in accordance with Penal Code 868.5.
 - f. Evidence of specific instances of prior sexual conduct of a complaining witness shall be presumed inadmissible and shall not be heard unless the person conducting the hearing determines that extraordinary circumstances require the evidence to be heard. Before such a determination is made, the complaining witness shall be given notice and an opportunity to oppose the introduction of this evidence. In the hearing on the admissibility of this evidence, the complaining witness shall be entitled to be represented by a parent/guardian, legal counsel, or other support person. Reputation or opinion evidence regarding the sexual behavior of a complaining witness shall not be admissible for any purpose.
 - g. In order to facilitate a free and accurate statement of the experiences of the complaining witness and to prevent discouragement of complaints, the district shall provide a nonthreatening environment.
 - i. The district shall provide a room separate from the hearing room for the use of the complaining witness before and during breaks in testimony.
 - ii. At the discretion of the person conducting the hearing, the complaining witness shall be allowed reasonable periods of relief from examination and cross-examination during which the complaining witness may leave the hearing room.
 - iii. The person conducting the hearing may:
 - A. Arrange the seating within the hearing room so as to facilitate a less intimidating environment for the complaining witness
 - B. Limit the time for taking the testimony of a complaining witness to normal school hours, if there is no good cause to take the testimony during other hours
 - C. Permit one of the support persons to accompany the complaining witness to the witness stand
6. Decision: The Board's decision as to whether to expel a student shall be made within 40 school days after the student is removed from school, unless the student requests in writing that the decision be postponed. (Education Code 48918(a))

Alternative Expulsion Hearing: Hearing Officer or Administrative Panel

Instead of conducting an expulsion hearing itself, the Board may contract with the county hearing officer or with the Office of Administrative Hearings of the State of California for a hearing officer. The Board may also appoint an impartial administrative panel composed of three or more certificated personnel, none of whom shall be members of the Board or on the staff of the school in which the student is enrolled. (Education Code 48918)

A hearing conducted by the hearing officer or administrative panel shall conform to the same procedures applicable to a hearing conducted by the Board as specified above in "Conduct of Expulsion Hearing," including the requirement to issue a decision within 40 school days of the student's removal from school, unless the student requests that the decision be postponed. (Education Code 48918(a) and (d))

The hearing officer or administrative panel shall, within three school days after the hearing, determine whether to recommend expulsion of the student to the Board. If expulsion is not recommended, the expulsion proceeding shall be terminated and the student shall be immediately reinstated and permitted to return to the classroom instructional program from which the referral was made, unless another placement is requested in writing by the student's parent/guardian. Before the student's placement decision is made by the student's parent/guardian, the

Superintendent or designee shall consult with the parent/guardian and district staff, including the student's teachers, regarding other placement options for the student in addition to the option to return to the classroom instructional program from which the student's expulsion referral was made. The decision to not recommend expulsion shall be final. (Education Code 48918(e))

If expulsion is recommended, findings of fact in support of the recommendation shall be prepared and submitted to the Board. All findings of fact and recommendations shall be based solely on the evidence presented at the hearing. The Board may accept the recommendation based either upon a review of the findings of fact and recommendations submitted or upon the results of any supplementary hearing the Board may order. (Education Code 48918(f))

In accordance with Board policy, the hearing officer or administrative panel may recommend that the Board suspend the enforcement of the expulsion. If the hearing officer or administrative panel recommends that the Board expel a student but suspend the enforcement of the expulsion, the student shall not be reinstated and permitted to return to the classroom instructional program from which the referral was made until the Board has ruled on the recommendation. (Education Code 48917, 48918)

Final Action by the Board

Whether the expulsion hearing is conducted in closed or open session by the Board, a hearing officer, or an administrative panel or is waived through the signing of a stipulated expulsion agreement, the final action to expel shall be taken by the Board in public. (Education Code 48918(j))

The Board's decision is final. If the decision is to not expel, the student shall be reinstated immediately. If the decision is to suspend the enforcement of the expulsion, the student shall be reinstated under the conditions of the suspended expulsion.

Upon ordering an expulsion, the Board shall set a date when the student shall be reviewed for readmission to a school within the district. For a student expelled for any "mandatory recommendation and mandatory expulsion" act listed in the section "Authority to Expel" in the accompanying Board policy, this date shall be one year from the date the expulsion occurred, except that the Board may set an earlier date on a case-by-case basis. For a student expelled for other acts, this date shall be no later than the last day of the semester following the semester in which the expulsion occurred. If an expulsion is ordered during summer session or the intersession period of a year-round program, the Board shall set a date when the student shall be reviewed for readmission not later than the last day of the semester following the summer session or intersession period in which the expulsion occurred. (Education Code 48916)

At the time of the expulsion order, the Board shall recommend a plan for the student's rehabilitation, which may include: (Education Code 48916)

1. Periodic review, as well as assessment at the time of review, for readmission
2. Recommendations for improved academic performance, tutoring, special education assessments, job training, counseling, employment, community service, or other rehabilitative programs

With parent/guardian consent, students who have been expelled for reasons relating to controlled substances or alcohol may be required to enroll in a county-sponsored drug rehabilitation program before returning to school. (Education Code 48916.5)

Written Notice to Expel

The Superintendent or designee shall send written notice of the decision to expel to the student or parent/guardian. This notice shall include the following:

1. The specific offense committed by the student for any of the causes for suspension or expulsion listed above under "Grounds for Suspension and Expulsion: Grades K-12," "Additional Grounds for Suspension and Expulsion: Grades 4-12," or "Additional Grounds for Suspension and Expulsion: Grades 9-12" (Education Code 48900.8)
2. The fact that a description of readmission procedures will be made available to the student and

parent/guardian (Education Code 48916)

3. Notice of the right to appeal the expulsion to the County Board (Education Code 48918)
4. Notice of the alternative educational placement to be provided to the student during the time of expulsion (Education Code 48918)
5. Notice of the student's or parent/guardian's obligation to inform any new district in which the student seeks to enroll of the student's status with the expelling district, pursuant to Education Code 48915.1 (Education Code 48918)

Decision to Suspend Expulsion Order

In accordance with Board policy, when deciding whether to suspend the enforcement of an expulsion order, the Board shall take into account the following criteria:

1. The student's pattern of behavior
2. The seriousness of the misconduct
3. The student's attitude toward the misconduct and willingness to follow a rehabilitation program

The suspension of the enforcement of an expulsion shall be governed by the following:

1. The Board may, as a condition of the suspension of enforcement, assign the student to a school, class, or program appropriate for the student's rehabilitation. This rehabilitation program may provide for the involvement of the student's parent/guardian in the student's education. However, a parent/guardian's refusal to participate in the rehabilitation program shall not be considered in the Board's determination as to whether the student has satisfactorily completed the rehabilitation program. (Education Code 48917)
2. During the period when enforcement of the expulsion order is suspended, the student shall be on probationary status. (Education Code 48917)
3. The suspension of the enforcement of an expulsion order may be revoked by the Board if the student commits any of the acts listed under "Grounds for Suspension and Expulsion: Grades K-12," "Additional Grounds for Suspension and Expulsion: Grades 4-12," or "Additional Grounds for Suspension and Expulsion: Grades 9-12" above or violates any of the district's rules and regulations governing student conduct. (Education Code 48917)
4. When the suspension of enforcement of an expulsion order is revoked, a student may be expelled under the terms of the original expulsion order. (Education Code 48917)
5. Upon satisfactory completion of the rehabilitation assignment, the Board shall reinstate the student in a district school. Upon reinstatement, the Board may order the expunging of any or all records of the expulsion proceedings. (Education Code 48917)
6. The Superintendent or designee shall send written notice of any decision to suspend the enforcement of an expulsion order during a period of probation to the student or parent/guardian. The notice shall inform the parent/guardian of the right to appeal the expulsion to the County Board, the alternative educational placement to be provided to the student during the period of expulsion, and the student's or parent/guardian's obligation to inform any new district in which the student seeks to enroll of the student's status with the expelling district, pursuant to Education Code 48915.1(b). (Education Code 48918(j))
7. Suspension of the enforcement of an expulsion order shall not affect the time period and requirements for the filing of an appeal of the expulsion order with the County Board. (Education Code 48917)

Appeal

The student or parent/guardian is entitled to file an appeal of the Board's decision with the County Board. The appeal must be filed within 30 days of the Board's decision to expel, even if the expulsion order is suspended and the student is placed on probation. (Education Code 48919)

If the student submits a written request for a copy of the written transcripts and supporting documents from the district simultaneously with the filing of the notice of appeal with the County Board, the district shall provide the student with these documents within 10 school days following the student's written request. (Education Code 48919)

Notification to Law Enforcement Authorities

Prior to the suspension or expulsion of any student, the principal or designee shall notify appropriate city or county law enforcement authorities of any student acts of assault which may have violated Penal Code 245. (Education Code 48902)

The principal or designee shall notify appropriate city or county law enforcement authorities of any student acts which may involve the possession or sale of narcotics or of a controlled substance, or of any student acts involving the possession, sale, or furnishing of firearms, explosives, or other dangerous weapons in violation of Education Code 48915(c)(1) or (5) or Penal Code 626.9 and 626.10. (Education Code 48902)

Within one school day after a student's suspension or expulsion, the principal or designee shall notify appropriate county or district law enforcement authorities, by telephone or other appropriate means, of any student acts which may violate Education Code 48900(c) or (d), relating to the possession, use, offering, or sale of controlled substances, alcohol, or intoxicants of any kind. (Education Code 48902)

Placement During Expulsion

The Board shall refer expelled students to a program of study that is: (Education Code 48915, 48915.01)

1. Appropriately prepared to accommodate students who exhibit discipline problems
2. Not provided at a comprehensive middle, junior, or senior high school or at any elementary school, unless the program is offered at a community day school established at any of these
3. Not housed at the school site attended by the student at the time of suspension

When the placement described above is not available and when the County Superintendent so certifies, students expelled for only acts described in items #6-12 under "Grounds for Suspension and Expulsion: Grades K-12" and items #1-3 under "Additional Grounds for Suspension and Expulsion: Grades 4-12" above may be referred to a program of study that is provided at another comprehensive middle, junior, or senior high school or at an elementary school. (Education Code 48915)

The program for a student expelled from any of grades K-6 shall not be combined or merged with programs offered to students in any of grades 7-12. (Education Code 48916.1)

Readmission After Expulsion

Prior to the date set by the Board for the student's readmission:

1. The Superintendent or designee shall hold a conference with the parent/guardian and the student. At the conference, the student's rehabilitation plan shall be reviewed and the Superintendent or designee shall verify that the provisions of this plan have been met. School regulations shall be reviewed and the student and parent/guardian shall be asked to indicate in writing their willingness to comply with these regulations.
2. The Superintendent or designee shall transmit to the Board a recommendation regarding readmission. The Board shall consider this recommendation in closed session. If a written request for open session is received from the parent/guardian or adult student, it shall be honored to the extent that privacy rights of other students are not violated.
3. If the readmission is granted, the Superintendent or designee shall notify the student and parent/guardian, by registered mail, of the Board's decision regarding readmission.
4. The Board may deny readmission only if it finds that the student has not satisfied the conditions of the

rehabilitation plan or that the student continues to pose a danger to campus safety or to other district students or employees. (Education Code 48916)

5. If the Board denies the readmission of a student, the Board shall determine either to continue the student's placement in the alternative educational program initially selected or to place the student in another program that serves expelled students, including placement in a county community school.
6. The Board shall provide written notice to the expelled student and parent/guardian describing the reasons for denying readmittance into the regular program. This notice shall indicate the Board's determination of the educational program which the Board has chosen. The student shall enroll in that program unless the parent/guardian chooses to enroll the student in another school district. (Education Code 48916)

No student shall be denied readmission into the district based solely on the student's arrest, adjudication by a juvenile court, formal or informal supervision by a probation officer, detention in a juvenile facility, enrollment in a juvenile court school, or other such contact with the juvenile justice system. (Education Code 48645.5)

Maintenance of Records

The district shall maintain a record of each suspension and expulsion, including its specific cause(s). (Education Code 48900.8)

Expulsion records of any student shall be maintained in the student's mandatory interim record and sent to any school in which the student subsequently enrolls upon written request by that school. (Education Code 48918(k))

The Superintendent or designee shall, within five working days, honor any other district's request for information about an expulsion from this district. (Education Code 48915.1)

Regulation 5144.2: Suspension And Expulsion/Due Process (Students With Disabilities)

Status: ADOPTED

Original Adopted Date: 11/01/2006 | **Last Revised Date:** 03/01/2012 | **Last Reviewed Date:** 03/01/2012

A student identified as an individual with a disability pursuant to the Individuals with Disabilities Education Act (IDEA), 20 USC 1400-1482, is subject to the same grounds and procedures for suspension and expulsion which apply to students without disabilities, except as otherwise specified in this administrative regulation.

Suspension

The Superintendent or designee may suspend a student with a disability for up to 10 consecutive school days for a single incident of misconduct, and for up to 20 school days in a school year, as long as the suspension(s) does not constitute a change in placement pursuant to 34 CFR 300.536. (Education Code 48903; 34 CFR 300.530)

The principal or designee shall monitor the number of days, including portions of days, in which a student with a valid individualized education program (IEP) has been suspended during the school year.

The Superintendent or designee shall determine, on a case-by-case basis, whether a pattern of removals of a student from his/her current educational placement for disciplinary reasons constitutes a change of placement. A change of placement shall be deemed to have occurred under either of the following circumstances: (34 CFR 300.536)

1. The removal is for more than 10 consecutive school days.
2. The student has been subjected to a series of removals that constitute a pattern because of all of the following:
 - a. The series of removals total more than 10 school days in a school year.
 - b. The student's behavior is substantially similar to his/her behavior in previous incidents that resulted in the series of removals.
 - c. Additional factors, such as the length of each removal, the total amount of time the student has been removed, and the proximity of the removals to one another, indicate a change of placement.

If a student's removal is determined to be a change of placement as specified in items #1-2 above, or the student is suspended for more than 10 school days in the same school year, the student's IEP team shall determine the appropriate educational services. Such services shall be designed to enable the student to continue to participate in the general education curriculum in another setting, to progress toward meeting the goals set out in his/her IEP, and to address the student's behavior violation so that it does not recur. (20 USC 1412(a)(1)(A); 34 CFR 300.530)

If the IEP of a student with a disability requires the district to provide the student with transportation, the district shall provide the student with an alternative form of transportation at no cost to him/her or to his/her parent/guardian when he/she is to be excluded from school bus transportation. (Education Code 48915.5)

Interim Alternative Educational Placement Due to Dangerous Behavior

The district may unilaterally place a student with a disability in an appropriate interim alternative educational setting for up to 45 school days, without regard to whether the behavior is a manifestation of the student's disability, when the student commits one of the following acts while at school, going to or from school, or at a school-related function: (20 USC 1415(k)(1)(G); 34 CFR 300.530)

1. Carries or possesses a weapon, as defined in 18 USC 930
2. Knowingly possesses or uses illegal drugs
3. Sells or solicits the sale of a controlled substance as identified in 21 USC 812(c), Schedules I-V

4. Inflicts serious bodily injury upon another person as defined in 18 USC 1365

The student's interim alternative educational setting shall be determined by his/her IEP team. (20 USC 1415(k)(1)(G); 34 CFR 300.531)

On the date the decision to take disciplinary action is made, the student's parent/guardian shall be notified of the decision and provided the procedural safeguards notice pursuant to 34 CFR 300.504. (20 USC 1415(k)(1)(H); 34 CFR 300.530)

A student who has been removed from his/her current placement because of dangerous behavior shall receive services, although in another setting, to the extent necessary to allow him/her to participate in the general education curriculum and to progress toward meeting the goals set out in his/her IEP. As appropriate, the student shall also receive a functional behavioral assessment and behavioral intervention services and modifications that are designed to address the behavior violation so that it does not recur. (20 USC 1415(k)(1)(D); 34 CFR 300.530)

Manifestation Determination

The following procedural safeguards shall apply when a student with a disability is suspended for more than 10 consecutive school days, when a series of removals of a student constitutes a pattern, or when a change of placement of a student is contemplated due to a violation of the district's code of conduct:

1. **Notice:** On the date the decision to take disciplinary action is made, the student's parent/guardian shall be notified of the decision and provided the procedural safeguards notice pursuant to 34 CFR 300.504. (20 USC 1415(k)(1)(H); 34 CFR 300.530)
2. **Manifestation Determination Review:** Immediately if possible, but in no case later than 10 school days after the date the decision to take disciplinary action is made, a manifestation determination review shall be made of the relationship between the student's disability and the behavior subject to the disciplinary action. (20 USC 1415(k)(1)(E); 34 CFR 300.530)

At the manifestation determination review, the district, the student's parent/guardian, and relevant members of the IEP team (as determined by the district and parent/guardian) shall review all relevant information in the student's file, including the student's IEP, any teacher observations, and any relevant information provided by the parents/guardians, to determine whether the conduct in question was either of the following: (20 USC 1415(k)(1)(E); 34 CFR 300.530)

- a. Caused by or had a direct and substantial relationship to the student's disability
- b. A direct result of the district's failure to implement the student's IEP, in which case the district shall take immediate steps to remedy those deficiencies

If the manifestation review team determines that either of the above conditions applies, the student's conduct shall then be determined to be a manifestation of his/her disability. (20 USC 1415(k)(1)(E); 34 CFR 300.530)

3. **Determination that Behavior is a Manifestation of the Student's Disability:** When the student's conduct has been determined to be a manifestation of his/her disability, the IEP team shall conduct a functional behavioral assessment, unless one had been conducted before the occurrence of the behavior that resulted in the change of placement, and shall implement a behavioral intervention plan for the student. If a behavioral intervention plan has already been developed, the IEP team shall review the behavioral intervention plan and modify it as necessary to address the behavior. (20 USC 1415(k)(1)(F); 34 CFR 300.530)

The student shall be returned to the placement from which he/she was removed, unless the parent/guardian and Superintendent or designee agree to a change of placement as part of the modification of the behavioral intervention plan. (20 USC 1415(k)(1)(F); 34 CFR 300.530)

4. **Determination that Behavior is Not a Manifestation of the Student's Disability:** When it has been determined that the student's conduct was not a manifestation of his/her disability, the student may be disciplined in accordance with the procedures for students without disabilities. However, the student's IEP team shall determine services necessary to enable him/her to participate in the general education curriculum in another setting and to allow him/her to progress toward meeting the goals set out in his/her IEP. (20 USC 1415(k)(1)

(D); 34 CFR 300.530)

As appropriate, the student also shall receive a functional behavioral assessment and behavioral intervention services and modifications that are designed to address the behavior violation so that it does not recur. (20 USC 1415(k)(1)(D); 34 CFR 300.530)

Due Process Appeals

If the parent/guardian disagrees with any district decision regarding placement under 34 CFR 300.530 (suspension and removal for dangerous circumstances) or 34 CFR 300.531 (interim alternative placement), or the manifestation determination under 34 CFR 300.530(e), he/she may appeal the decision by requesting a hearing. The district may request a hearing if the district believes that maintaining the student's current placement is substantially likely to result in injury to the student or others. In order to request a due process hearing, the requesting party shall file a complaint pursuant to 34 CFR 300.507 and 300.508(a) and (b). (20 USC 1415(k)(3); 34 CFR 300.532)

Whenever a hearing is requested as specified above, the parent/guardian or the district shall have an opportunity for an expedited due process hearing consistent with requirements specified in 34 CFR 300.507, 300.508 (a)-(c), and 300.510-300.514.

If the student's parent/guardian or the district has initiated a due process hearing under 34 CFR 300.532 as detailed above, the student shall remain in the interim alternative educational setting pending the decision of the hearing officer or until the expiration of the 45-day time period, whichever occurs first, unless the parent/guardian and district agree otherwise. (20 USC 1415(k)(4); 34 CFR 300.533)

Readmission

Readmission procedures for students with disabilities shall be the same as those adopted for students without disabilities. Upon readmission of a student with disabilities, an IEP team meeting shall be convened to review and, as necessary, modify the student's IEP.

Decision Not to Enforce Expulsion Order

The Governing Board's criteria for suspending the enforcement of an expulsion order shall be applied to students with disabilities in the same manner as they are applied to all other students. (Education Code 48917)

Notification to Law Enforcement Authorities

Law enforcement notification requirements involving students with disabilities shall be the same as those specified for all students in AR 5144.1 - Suspension and Expulsion/Due Process.

When giving any required notification concerning a student with disabilities to any law enforcement official, the principal or designee shall require the law enforcement official to certify in writing that he/she will not disclose the student's information or records to any other person without the prior written consent of the student's parent/guardian. (Education Code 49076)

Report to County Superintendent of Schools

The Superintendent or designee shall report to the County Superintendent of Schools when any special education student has been expelled or suspended for more than 10 school days. The report shall include the student's name, last known address, and the reason for the action. (Education Code 48203)

Procedures for Students Not Yet Eligible for Special Education Services

A student who has not been determined to be eligible for special education and related services and who has violated the district's code of student conduct may nevertheless assert any of the protections under IDEA, if the district had knowledge of the student's disability. (20 USC 1415(k)(5); 34 CFR 300.534)

Knowledge means that, before the occurrence of the behavior that precipitated the disciplinary action, one of the following occurred: (20 USC 1415(k)(5); 34 CFR 300.534)

1. The parent/guardian, in writing, has expressed concern to district supervisory or administrative personnel, or to a teacher of the student, that the student is in need of special education or related services.
2. The parent/guardian has requested an evaluation of the student for special education pursuant to 20 USC 1414(a)(1)(B) or 34 CFR 300.300-300.311.
3. The teacher of the student or other district personnel has expressed specific concerns directly to the district's director of special education or other supervisory district personnel about a pattern of behavior demonstrated by the student.

However, the district shall not be deemed to have knowledge of a student's disability if the student's parent/guardian has not allowed him/her to be evaluated for special education services or has refused services or, after evaluating the student pursuant to 34 CFR 300.300-300.311, the district determined that he/she was not an individual with a disability.

When the district is deemed to not have knowledge of a student's disability, the student shall be disciplined in accordance with procedures established for students without disabilities who engage in comparable behavior. (20 USC 1415(k)(5); 34 CFR 300.534)

If a request is made for an evaluation of a student during the time period in which the student is subject to disciplinary measures pursuant to 34 CFR 300.530, the evaluation shall be conducted in an expedited manner. Until the evaluation is completed, the student shall remain in the educational placement determined by school authorities. (20 USC 1415(k)(5); 34 CFR 300.534)

Regulation 5145.3: Nondiscrimination/Harassment

Status: ADOPTED

Original Adopted Date: 09/01/2016 | **Last Revised Date:** 12/14/2021 | **Last Reviewed Date:** 07/01/2020

The district designates the individual(s) identified below as the employee(s) responsible for coordinating the district's efforts to comply with applicable state and federal civil rights laws and to answer inquiries regarding the district's nondiscrimination policies. The individual(s) shall also serve as the compliance officer(s) specified in AR 1312.3 - Uniform Complaint Procedures as the responsible employee to handle complaints alleging unlawful discrimination targeting a student, including discriminatory harassment, intimidation, or bullying, based on the student's actual or perceived race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, genetic information, or any other legally protected status or association with a person or group with one or more of these actual or perceived characteristics. The coordinator/compliance officer(s) may be contacted at: (Education Code 234.1; 5 CCR 4621)

(title or position)

(address)

(telephone number)

(email)

Measures to Prevent Discrimination

To prevent unlawful discrimination, including discriminatory harassment, intimidation, retaliation, and bullying, of students at district schools or in school activities and to ensure equal access of all students to the educational program, the Superintendent or designee shall implement the following measures:

1. Publicize the district's nondiscrimination policy and related complaint procedures, including the coordinator/compliance officer's contact information, to students, parents/guardians, employees, volunteers, and the general public by posting them in prominent locations and providing easy access to them through district-supported communications
2. Post the district's policies and procedures prohibiting discrimination, harassment, student sexual harassment, intimidation, bullying, and cyberbullying, including a section on social media bullying that includes all of the references described in Education Code 234.6 as possible forums for social media, in a prominent location on the district's web site in a manner that is easily accessible to parents/guardians and students (Education Code 234.6)
3. Post the definition of sex discrimination and harassment as described in Education Code 230, including the rights set forth in Education Code 221.8, in a prominent location on the district's web site in a manner that is easily accessible to parents/guardians and students (Education Code 234.6)
4. Post in a prominent location on the district web site in a manner that is easily accessible to parents/guardians and students information regarding Title IX prohibitions against discrimination based on a student's sex, gender, gender identity, pregnancy, and parental status, including the following: (Education Code 221.6, 221.61, 234.6)
 - a. The name and contact information of the district's Title IX Coordinator, including the phone number and email address
 - b. The rights of students and the public and the responsibilities of the district under Title IX, including a list of rights as specified in Education Code 221.8 and web links to information about those rights and responsibilities located on the web sites of the Office for Equal Opportunity and the U.S. Department of

Education's Office for Civil Rights (OCR)

- c. A description of how to file a complaint of noncompliance under Title IX, which shall include:
 - i. An explanation of the statute of limitations within which a complaint must be filed after an alleged incident of discrimination has occurred and how a complaint may be filed beyond the statute of limitations
 - ii. An explanation of how the complaint will be investigated and how the complainant may further pursue the complaint, including web links to this information on the OCR's web site
 - iii. A web link to the OCR complaints form and the contact information for the office, including the phone number and email address for the office
 - d. A link to the Title IX information included on the California Department of Education's (CDE) web site
- 5. Post a link to statewide CDE-compiled resources, including community-based organizations, that provide support to youth who have been subjected to school-based discrimination, harassment, intimidation, or bullying and to their families. Such resources shall be posted in a prominent location on the district's web site in a manner that is easily accessible to parents/guardians and students. (Education Code 234.5, 234.6)
 - 6. Provide to students a handbook that contains age-appropriate information that clearly describes the district's nondiscrimination policy, procedures for filing a complaint, and resources available to students who feel that they have been the victim of any such behavior.
 - 7. Annually notify all students and parents/guardians of the district's nondiscrimination policy, including its responsibility to provide a safe, nondiscriminatory school environment for all students. The notice shall inform students and parents/guardians that they may request to meet with the compliance officer to determine how best to accommodate or resolve concerns that may arise from the district's implementation of its nondiscrimination policies. The notice shall also inform all students and parents/guardians that, to the extent possible, the district will address any individual student's interests and concerns in private.
 - 8. Ensure that students and parents/guardians, including those with limited English proficiency, are notified of how to access the relevant information provided in the district's nondiscrimination policy and related complaint procedures, notices, and forms in a language they can understand.
- If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's policy, regulation, forms, and notices concerning nondiscrimination shall be translated into that language in accordance with Education Code 234.1 and 48985. In all other instances, the district shall ensure meaningful access to all relevant information for parents/guardians with limited English proficiency.
- 9. Provide to students, employees, volunteers, and parents/guardians age-appropriate training and/or information regarding the district's nondiscrimination policy; what constitutes prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying; how and to whom a report of an incident should be made; and how to guard against segregating or stereotyping students when providing instruction, guidance, supervision, or other services to them. Such training and information shall include details of guidelines the district may use to provide a discrimination-free environment for all district students.
 - 10. At the beginning of each school year, inform school employees that any employee who witnesses any act of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, against a student is required to intervene if it is safe to do so. (Education Code 234.1)
 - 11. At the beginning of each school year, inform each principal or designee of the district's responsibility to provide appropriate assistance or resources to protect students from threatened or potentially discriminatory behavior and ensure their privacy rights.

Enforcement of District Policy

The Superintendent or designee shall take appropriate actions to reinforce BP 5145.3 - Nondiscrimination/Harassment. As needed, these actions may include any of the following:

1. Removing vulgar or offending graffiti
2. Providing training to students, staff, and parents/guardians about how to recognize unlawful discrimination, how to report it or file a complaint, and how to respond
3. Disseminating and/or summarizing the district's policy and regulation regarding unlawful discrimination
4. Consistent with laws regarding the confidentiality of student and personnel records, communicating to students, parents/guardians, and the community the school's response plan to unlawful discrimination or harassment
5. Taking appropriate disciplinary action against students, employees, and anyone determined to have engaged in wrongdoing in violation of district policy, including any student who is found to have filed a complaint of discrimination that the student knew was not true

Process for Initiating and Responding to Complaints

Students who feel that they have been subjected to unlawful discrimination described above or in district policy are strongly encouraged to immediately contact the compliance officer, principal, or any other staff member. In addition, students who observe any such incident are strongly encouraged to report the incident to the compliance officer or principal, whether or not the alleged victim files a complaint.

Any school employee who observes an incident of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, or to whom such an incident is reported shall report the incident to the compliance officer or principal within a school day, whether or not the alleged victim files a complaint.

Any school employee who witnesses an incident of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall immediately intervene to stop the incident when it is safe to do so. (Education Code 234.1)

When a report of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, is made to or received by the principal or compliance officer, the principal or compliance officer shall notify the student or parent/guardian of the right to file a formal complaint in accordance with AR 1312.3 - Uniform Complaint Procedures or, for complaints of sexual harassment that meet the federal Title IX definition, AR 5145.71 - Title IX Sexual Harassment Complaint Procedures. Once notified verbally or in writing, the compliance officer shall begin the investigation and shall implement immediate measures necessary to stop the discrimination and ensure that all students have access to the educational program and a safe school environment. Any interim measures adopted to address unlawful discrimination shall, to the extent possible, not disadvantage the complainant or a student who is the victim of the alleged unlawful discrimination.

Any report or complaint alleging unlawful discrimination by the principal, compliance officer, or any other person to whom a report would ordinarily be made or complaint filed shall instead be made to or filed with the Superintendent or designee who shall determine how the complaint will be investigated.

Issues Unique to Intersex, Nonbinary, Transgender and Gender-Nonconforming Students

Gender identity of a student means the student's gender-related identity, appearance, or behavior as determined from the student's internal sense, whether or not that gender-related identity, appearance, or behavior is different from that traditionally associated with the student's physiology or assigned sex at birth.

Gender expression means a student's gender-related appearance and behavior, whether stereotypically associated with the student's assigned sex at birth. (Education Code 210.7)

Gender transition refers to the process in which a student changes from living and identifying as the sex assigned to the student at birth to living and identifying as the sex that corresponds to the student's gender identity.

Gender-nonconforming student means a student whose gender expression differs from stereotypical expectations.

Intersex student means a student with natural bodily variations in anatomy, hormones, chromosomes, and other traits

that differ from expectations generally associated with female and male bodies.

Nonbinary student means a student whose gender identity falls outside of the traditional conception of strictly either female or male, regardless of whether or not the student identifies as transgender, was born with intersex traits, uses gender-neutral pronouns, or uses agender, genderqueer, pangender, gender nonconforming, gender variant, or such other more specific term to describe their gender.

Transgender student means a student whose gender identity is different from the gender assigned at birth.

The district prohibits acts of verbal, nonverbal, or physical aggression, intimidation, or hostility that are based on sex, gender identity, or gender expression, or that have the purpose or effect of producing a negative impact on the student's academic performance or of creating an intimidating, hostile, or offensive educational environment, regardless of whether the acts are sexual in nature. Examples of the types of conduct which are prohibited in the district and which may constitute gender-based harassment include, but are not limited to:

1. Refusing to address a student by a name and the pronouns consistent with the student's gender identity
2. Disciplining or disparaging a student or excluding the student from participating in activities, for behavior or appearance that is consistent with the student's gender identity or that does not conform to stereotypical notions of masculinity or femininity, as applicable
3. Blocking a student's entry to the restroom that corresponds to the student's gender identity
4. Taunting a student because the student participates in an athletic activity more typically favored by a student of the other sex
5. Revealing a student's gender identity to individuals who do not have a legitimate need for the information, without the student's consent
6. Using gender-specific slurs
7. Physically assaulting a student motivated by hostility toward the student because of the student's gender, gender identity, or gender expression

The district's uniform complaint procedures (AR 1312.3) or Title IX sexual harassment procedures (AR 5145.71), as applicable, shall be used to report and resolve complaints alleging discrimination against intersex, nonbinary, transgender, and gender-nonconforming students.

Examples of bases for complaints include, but are not limited to, the above list, as well as improper rejection by the district of a student's asserted gender identity, denial of access to facilities that correspond with a student's gender identity, improper disclosure of a student's gender identity, discriminatory enforcement of a dress code, and other instances of gender-based harassment.

To ensure that intersex, nonbinary, transgender, and gender-nonconforming students are afforded the same rights, benefits, and protections provided to all students by law and Board policy, the district shall address each situation on a case-by-case basis, in accordance with the following guidelines:

1. **Right to privacy:** A student's intersex, nonbinary, transgender, or gender-nonconforming status is the student's private information. The district shall develop strategies to prevent unauthorized disclosure of students' private information. Such strategies may include, but are not limited to, collecting or maintaining information about student gender only when relevant to the educational program or activity, protecting or revealing a student's gender identity as necessary to protect the health or safety of the student, and keeping a student's unofficial record separate from the official record.

The district shall only disclose the information to others with the student's prior written consent, except when the disclosure is otherwise required by law or when the district has compelling evidence that disclosure is necessary to preserve the student's physical or mental well-being. In any case, the district shall only allow disclosure of a student's personally identifiable information to employees with a legitimate educational interest as determined by the district pursuant to 34 CFR 99.31. Any district employee to whom a student's intersex, nonbinary, transgender, or gender-nonconforming status is disclosed shall keep the student's information confidential. When disclosure of a student's gender identity is made to a district employee by a student, the

employee shall seek the student's permission to notify the compliance officer. If the student refuses to give permission, the employee shall keep the student's information confidential, unless the employee is required to disclose or report the student's information pursuant to this administrative regulation, and shall inform the student that honoring the student's request may limit the district's ability to meet the student's needs related to the student's status as an intersex, nonbinary, transgender, or gender-nonconforming student. If the student permits the employee to notify the compliance officer, the employee shall do so within three school days.

As appropriate given the student's need for support, the compliance officer may discuss with the student any need to disclose the student's intersex, nonbinary, transgender, or gender-nonconformity status or gender identity or gender expression to the student's parents/guardians and/or others, including other students, teacher(s), or other adults on campus. The district shall offer support services, such as counseling, to students who wish to inform their parents/guardians of their status and desire assistance in doing so.

2. **Determining a Student's Gender Identity:** The compliance officer shall accept the student's assertion of gender identity and begin to treat the student consistent with that gender identity unless district personnel present a credible and supportable basis for believing that the student's assertion is for an improper purpose.
3. **Addressing a Student's Transition Needs:** The compliance officer shall arrange a meeting with the student and, if appropriate, the student's parents/guardians to identify and develop strategies for ensuring that the student's access to educational programs and activities is maintained. The meeting shall discuss the intersex, nonbinary, transgender, or gender-nonconforming student's rights and how those rights may affect and be affected by the rights of other students and shall address specific subjects related to the student's access to facilities and to academic or educational support programs, services, or activities, including, but not limited to, sports and other competitive endeavors. In addition, the compliance officer shall identify specific school site employee(s) to whom the student may report any problem related to the student's status as an intersex, nonbinary, transgender, or gender-nonconforming individual, so that prompt action can be taken to address it. Alternatively, if appropriate and desired by the student, the school may form a support team for the student that will meet periodically to assess whether the arrangements for the student are meeting the student's educational needs and providing equal access to programs and activities, educate appropriate staff about the student's transition, and serve as a resource to the student to better protect the student from gender-based discrimination.
4. **Accessibility to Sex-Segregated Facilities, Programs, and Activities:** When the district maintains sex-segregated facilities, such as restrooms and locker rooms, or offers sex-segregated programs and activities, such as physical education classes, intermural sports, and interscholastic athletic programs, students shall be permitted to access facilities and participate in programs and activities consistent with their gender identity. To address any student's privacy concerns in using sex-segregated facilities, the district shall offer available options such as a gender-neutral or single-use restroom or changing area, a bathroom stall with a door, an area in the locker room separated by a curtain or screen, or use of the locker room before or after the other students. However, the district shall not require a student to utilize these options because the student is intersex, nonbinary, transgender, or gender-nonconforming. In addition, a student shall be permitted to participate in accordance with the student's gender identity in other circumstances where students are separated by gender, such as for class discussions, yearbook pictures, and field trips. A student's right to participate in a sex-segregated activity in accordance with the student's gender identity shall not render invalid or inapplicable any other eligibility rule established for participation in the activity.
5. **Student Records:** Upon each student's enrollment, the district is required to maintain a mandatory permanent student record (official record) that includes the student's gender and legal name.

A student's legal name as entered on the mandatory student record required pursuant to 5 CCR 432 shall only be changed with proper documentation. A student's gender as entered on the student's official record required pursuant to 5 CCR 432 shall only be changed with written authorization of a parent/guardian having legal custody of the student. (Education Code 49061)

However, when proper documentation or authorization, as applicable, is not submitted with a request to change a student's legal name or gender, any change to the student's record shall be limited to the student's unofficial records such as attendance sheets, report cards, and school identification.

6. **Names and Pronouns:** If a student so chooses, district personnel shall be required to address the student by a name and the pronoun(s) consistent with the student's gender identity, without the necessity of a court order or a change to the student's official district record. However, inadvertent slips or honest mistakes by district

personnel in the use of the student's name and/or consistent pronouns will, in general, not constitute a violation of this administrative regulation or the accompanying district policy.

7. Uniforms/Dress Code: A student has the right to dress in a manner consistent with the student's gender identity, subject to any dress code adopted on a school site.
-

Administrative Regulation

Tobacco

AR 5131.62

Students

Tobacco-Use Prevention Education Program

Note: The following optional administrative regulation reflects requirements of the state's Tobacco-Use Prevention Education (TUPE) program pursuant to Health and Safety Code 104350-104495 and may be adapted by other districts that do not receive TUPE funding.

Note: The TUPE program provides competitive grant funding for local programs targeting students in grades 6-12. The district may modify the following administrative regulation to reflect the grades at which the district's program is offered.

The district's tobacco-use prevention program shall provide students in grades 6-12 instruction which addresses the following topics: (Health and Safety Code 104420)

1. Immediate and long-term undesirable physiologic, cosmetic, and social consequences of tobacco use
2. Reasons that adolescents say they smoke or use tobacco
3. Peer norms and social influences that promote tobacco use
4. Refusal skills for resisting social influences that promote tobacco use

(cf. 5131.6 - Alcohol and Other Drugs)

(cf. 6142.8 - Comprehensive Health Education)

(cf. 6143 - Courses of Study)

Note: Health and Safety Code 104420 requires local TUPE programs to provide access to intervention and cessation services to high-risk groups in grades 7-12. The California Department of Education (CDE) has determined that these services should be directed toward current users and should be voluntary for students. The CDE's TUPE program application clarifies that districts are not required to directly provide the services, but may instead refer students to community services to satisfy this requirement.

As appropriate, the district shall provide or refer students in grades 7-12 to tobacco-use intervention and cessation activities. (Health and Safety Code 104420)

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)
(cf. 5141.6 - School Health Services)
(cf. 6164.2 - Guidance/Counseling Services)

These services shall be directed toward current users and shall be voluntary for students who desire assistance in ceasing the use of tobacco.

Note: The following paragraph is optional. In addition to targeting current tobacco users, Health and Safety Code 104420 requires the CDE to give funding priority to programs that target students most at risk for beginning to use tobacco. Student populations considered to be "most at risk" are to be identified by the district through a local needs assessment; see the accompanying Board policy. On the TUPE application, the district must provide a description of the student population and the district's rationale for designating that population as "high risk." Examples of "high-risk" populations may include students whose parents/guardians smoke, students transitioning from one educational setting to another (e.g., middle school to high school), or students in continuation education or other nontraditional education settings.

In addition to targeting students who currently use tobacco, the district's program shall target students most at risk for beginning to use tobacco as identified through a local needs assessment.

Note: Health and Safety Code 104460 requires districts receiving TUPE funds to provide access to tobacco-use prevention and intervention services to pregnant and parenting students, as provided below. The TUPE application clarifies that districts are not required to directly provide the following services, but may instead refer students to community services.

The district shall provide or refer every pregnant and parenting minor enrolled in the district to tobacco-use prevention services. Such services may be integrated with existing programs for pregnant and parenting minors and shall include: (Health and Safety Code 104460)

1. Referral to perinatal and related support services
2. Outreach services and assessment of smoking status
3. Individualized counseling and advocacy services
4. Motivational messages
5. Cessation services, if appropriate
6. Incentives to maintain a healthy lifestyle
7. Follow-up assessment

8. Maintenance and relapse prevention services

(cf. 5146 - Married/Pregnant/Parenting Students)

(7/05 3/06) 7/09

CONSULTING SERVICES AGREEMENT

This Agreement is entered into effective the 27th day of April, 2022 by and between Total Compensation Systems, Inc. ("Consultant"), a California corporation with principal offices located at 5655 Lindero Canyon Road, Suite 223, Westlake Village, California, 91362 and Loleta Union Elementary School District ("Customer").

The following shall govern the provision of consulting services by Consultant to Customer.

1. Consulting Services. Consultant shall provide the consulting services described on Schedule 1 attached hereto.
2. Compensation to Consultant. Customer shall pay Consultant for the consulting services described on Schedule 1 attached hereto the compensation set forth on Schedule 2 attached hereto.
3. Term and Termination. (a) Term. This Agreement shall commence on the date first written above and shall continue in effect until December 31, 2023, or until all consulting services described on Schedule 1 have been performed, whichever occurs first, unless sooner terminated in accordance with the provisions of this Agreement. (b) Termination Without Cause. This agreement may be terminated at any time by either party upon sixty (60) days prior written notice to the other party. (c) Termination With Cause. Either party shall have the right to terminate this Agreement upon the failure of either party to observe any of the covenants and agreements required to be observed by it under this Agreement, and such failure continues for a period of thirty (30) days after written notice thereof. (d) Rights and Obligations after Termination. Termination of this agreement shall not relieve either party of any rights or obligations arising out of the Agreement prior to termination, with the exception that the amount of the final payment that shall be made by Customer shall be based solely upon the percentage of work that was completed by Consultant.
4. Customer Will Provide Information. Customer shall provide Consultant with the information necessary for Consultant to provide the consulting services described on Schedule 1 attached hereto.
5. Authorization to Acquire Information. Customer hereby authorizes Consultant to acquire the necessary information reasonably required by Consultant to provide the consulting services described on Schedule 1 attached hereto from any agency, agencies, source or sources.
6. Customer's Right to Provide Information. Customer represents and warrants to Consultant that it has the right to provide the information that will be given by Customer to Consultant, or which will be acquired by Consultant pursuant to paragraphs 4 and 5 above.
7. Limitation on Services. Customer understands that Customer retains sole authority and responsibility for the operation and design of all Customer's employee benefit plans.
8. Ownership of Systems and Materials. All systems, programs, operating instructions, forms and other documentation prepared by or for Consultant shall be and remain the property of Consultant. All data source documents provided by Customer shall remain the property of Customer.
9. Indemnification. (a) By Customer. Customer hereby agrees to defend and indemnify Consultant and hold Consultant harmless against any claims, injury, costs or damages (including actual attorneys' fees incurred) resulting from Customer's gross negligence or willful misconduct. (b) By Consultant. Consultant hereby agrees to defend and indemnify Customer and hold Customer harmless against any claims, injury, costs or damages (including actual attorneys' fees incurred) resulting from Consultant's gross negligence or willful misconduct.

10. General.

- a. Relationship of the Parties. The relationship between Consultant and Customer established by this Agreement is that of independent contractors. Consultant and Customer shall each conduct its respective business at its own initiative, responsibility, and expense, and shall have no authority to incur any obligations on behalf of the other.
- b. Force Majeure. No party shall have liability for damages or non-performance under this Agreement due to fire, explosion, strikes or labor disputes, water, acts of God, war, civil disturbances, acts of civil or military authorities or the public enemy, transportation, facilities, labor, fuel or energy shortages, or other causes beyond that party's control.
- c. Entire Agreement. This Agreement and the Schedules attached hereto contain the entire agreement between the parties and supersedes all previous agreements and proposals, oral or written, and all negotiations, conversations, or discussions between the parties related to the subject matter of this Agreement. This Agreement shall not be deemed or construed to be modified, amended, rescinded, canceled or waived in whole or in part, except by written amendment signed by both of the parties hereto.

11. Confidentiality. Consultant recognizes that its work will bring it into close contact with confidential information of Customer, including personal information about employees of Customer. Consultant agrees not to disclose anything that is the confidential information of Customer, or that is proprietary to Customer, including its software, its legacy applications, and its databases, to any third party.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as set forth below.

"CONSULTANT"
TOTAL COMPENSATION SYSTEMS, INC.

"CUSTOMER"
LOLETA UNION ELEMENTARY SCHOOL
DISTRICT

Signed: _____


Signed: _____

By: _____ Geoffrey L. Kischuk

By: _____

Title: _____ President

Title: _____

Date: _____ April 27, 2022

Date: _____

SCHEDULE 1

For the purposes of this Agreement, "consulting services" shall include the following services provided by Consultant to Customer:

Consulting reports including all actuarial information necessary for Customer to comply with the requirements of current GASB accounting standards 74/75 related to retiree health benefits for two years, including one full valuation and one "roll-forward" valuation. Study results can be split by up to five employee classes. Consultant will provide as many copies of the final reports as Customer shall reasonably request.

Services do not include Consultant's in-person attendance at any meetings. Services also do not include a separate funding valuation unless requested by Customer.

SCHEDULE 2

Customer shall pay Consultant for the retiree health valuation report based on the full valuation a total of \$3,400. One-half, or \$1,700 shall be due within 30 days of the commencement of work by Consultant. One-half, or \$1,700 shall be due within 30 days of the delivery by Consultant to Customer of the draft consulting report for the full valuation (or within 30 days of contract termination, if earlier). Customer shall also pay Consultant for the retiree valuation report based on the “roll-forward” valuation a total of \$1,700 within 30 days of the delivery by Consultant to Customer of the draft consulting report for the “roll-forward” valuation (or within 30 days of contract termination, if earlier)

If Consultant receives a non-refundable deposit from Customer of \$1,530 by June 30, 2022, all amounts shown above shall be reduced by 10%.

TCS Total Compensation Systems, Inc.

April 27, 2022

Christine Frazier
Loleta Union Elementary School District
PO Box 547
Loleta, CA 95551-0547

Dear Christine,

This letter is our proposal for GASB 74/75 actuarial valuation services. The proposal includes a full actuarial valuation as of June 30, 2022 as well as an anticipated roll-forward valuation as of June 30, 2023.

Fees and Our 10% Discount

To confidently schedule existing clients, we provide an incentive for clients who make a commitment in advance of the valuation date. To reserve a place in our schedule, please send the signed contract and non-refundable deposit of one-half of the full valuation fee by June 30, 2022. By reserving a spot, Loleta Union Elementary School District is not only guaranteed a valuation slot, but is given priority over every client that didn't reserve one.

We give a 10% discount of the full valuation fee as well as of the subsequent roll-forward valuation fee to those who reserve a spot by June 30, 2022. That means that, to reserve a spot, we must receive the signed contract and a check for \$1,530 – i.e. one-half of 90% of \$3,400 – by June 30, 2022. The following table shows our fees under GASB 74/75:

	<u>Full GASB 74/75</u>	<u>GASB 74/75 w/ 10% Discount</u>
Fee for Full Valuation	\$3,400	\$3,060
Roll-forward Valuation for 2 nd Year	\$1,700	\$1,530

Our fees are generally all-inclusive without additional charges for phone calls, re-work, or additional information. However, because the vast majority of our clients do not require an in-person meeting or a separate funding valuation, we prefer not to bake those costs into our standard fees. We do not charge to present valuation results via telephone or a video call or to provide a recommended funding schedule. In the rare cases where an in-person meeting is necessary, we charge based on travel time (to a maximum of \$4,000). Fees for substantial additional funding work are determined based on the scope of the project.

If you choose *NOT* to reserve a spot, we still hope to work with you on the GASB 74/75 valuation, though it will be at the full fee quoted above.

Second Year Roll-Forward Valuation

As you know, GASB 75 requires a full actuarial valuation at least every two years. Because your last full valuation was performed as of June 30, 2020, you are due for this full valuation as of June 30, 2022. While this proposal does include the subsequent roll-forward valuation that we anticipate performing as of June 30, 2023, we will confirm with you prior to performing that work to ensure circumstances have not changed and that you would still like for us to proceed with the roll-forward valuation.

Timing and Data Requirements

Our records indicate that you will use the results of this June 30, 2022 valuation in your financials for the fiscal year ending June 30, 2022. This means that the valuation will be on a compressed timetable with little room for deviation.

The following timeline shows when the primary data items are expected to be provided.

Data Item	Anticipated Delivery	Responsible Party
Census Data	May-July	Loleta Union Elementary School District
Asset Information	July-August	Loleta Union Elementary School District
Audit Report/ACFR	May-July	Loleta Union Elementary School District
Draft Report	July-October	TCS

Please keep in mind that even for an unfunded plan with no asset information necessary, the valuation relies on interest rate information that cannot be obtained prior to June 30, 2022. Therefore, the valuation cannot be completed until after June 30, 2022.

Please let us know if you have any questions about the above or generally about retiree health or pension benefits. We would very much appreciate once again having the opportunity to work with Loleta Union Elementary School District.

Sincerely,



Geoffrey L. Kischuk
Actuary
gkischuk@totcomp.com



Will Kane
Actuary
wkane@totcomp.com



Luis Murillo
Actuary
lmurillo@totcomp.com

We request the following information in order to complete your retiree health actuarial valuation:

- **Census Data.** Demographic information as of June 30, 2022 for active employees eligible for future retiree health benefits and retirees currently receiving health benefits. See below for specific data items needed.
- **Medical Premium Rate Summary.** A summary exhibit that shows the full premium rates (even if the employer only pays up to a certain amount) for medical plans available to active employees and pre-Medicare retirees. Not necessary if you participate in CalPERS Medical as those rates are published and applicable broadly.
- **Audit Report / ACFR.** Your audit report for the fiscal year ending June 30, 2021.
- **Description of Benefit Arrangement.** Either your most recent collective bargaining agreements or a summary of the retiree health benefits and eligibility. If the benefit structure has changed since the last actuarial valuation, a brief description of the change is helpful.
- **Asset Statement.** If retiree health benefits are being funded through an irrevocable trust, please provide the annual trust statement for the full fiscal year ending on June 30, 2022.
- **Formal Funding Policy.** If your plan has a Board-approved funding policy to serve as a basis for an Actuarially Determined Contribution under GASB 75, please let us know (this is relatively rare).
- **Other Useful Information.** Every retiree health plan is unique! If there is information not listed above or below that you believe would be helpful, please feel free to provide it.

For Each Active Employee (any active employee who may become eligible for future retiree health benefits)

- Required Information
 - Date of Birth
 - Sex
 - Date of Hire
 - Employee Group (e.g. Police, Fire, Management, Classified, Certificated, Miscellaneous)
 - Full-Time Equivalent Fraction OR Hours Per Week OR Full-Time / Part-Time Indicator
- Other Information (not required but helpful to have)
 - Name
 - Identifier (e.g. Employee ID, SSN, Last 4 SSN)
 - Active Medical Plan Name, Premium Amount, and Coverage Tier (Single, 2-Party, Family)
 - Salary or Rate of Pay (only needed if you will ask us to calculate the plan's covered payroll)

For Each Retiree (any retiree receiving health coverage (even if self-pay) or health payments through employer)

- Required Information
 - Date of Birth
 - Sex
 - Date of Retirement (to the extent available)
 - Date/Age Benefit Ends (needed if differs amongst retirees – e.g. Lifetime for some / Age 65 for others)
 - Employee Group (e.g. Police, Fire, Management, Classified, Certificated, Miscellaneous)
 - Medical Plan Name and Coverage Tier (Single, 2-Party, Family)
 - Medical Premium – Total Amount (even if employer only pays up to a capped amount)
 - Medical Premium – Employer Portion (including employer reimbursement of Retiree Portion, if any)
 - Medical Premium – Retiree Portion
 - Employer Paid Amount for any Non-Medical Health Benefits (Dental, Vision, Life Insurance, Medicare Part B, HRA Contributions, Cash-In-Lieu, etc.)
- Other Information (not required but helpful to have)
 - Name
 - Identifier (e.g. Employee ID, SSN, Last 4 SSN)

TCS Actuarial Clients

Following is a list of California public employers for which we have performed retiree health valuation services.

Acalanes Union High School District
Acton-Agua Dulce Unified School District
Adelanto Elementary School District
Alameda County Office of Education
Alameda County Waste Management Authority
Alisal Union School District
Allan Hancock Joint Community College District
Alpine Springs County Water District
Alpine Union Elementary School District
Alta Loma School District
Alta Vista Elementary School District
Altadena Library District
Alvord Unified School District
Amador County Office of Education
Anderson Union High School District
Antelope Valley College
Antelope Valley Mosquito & Vector Control District
Antelope Valley Union High School District
Antelope Valley-East Kern Water Agency
Apple Valley Unified School District
Arcadia Unified School District
Arcohe Union Elementary School District
Armona Union Elementary School District
Aromas-San Juan Unified School District
Arrowbear Park County Water District
Arvin Union School District
Associated Students of San Jose State University
Atascadero Unified School District
Atwater Elementary School District
Auburn Public Cemetery District
Auburn Union Elementary School District
Bakersfield City School District
Baldy View Regional Occupation Program
Banning Unified School District
Banta Elementary School District
Barstow Community College District
Bass Lake Joint Union Elementary School District
Bassett Unified School District
Bay Area Rapid Transit District
Bear Valley Unified School District
Beaumont Unified School District
Beaumont-Cherry Valley Recreation and Park District
Bella Vista Elementary School District
Belmont Redwood Shores School District
Berkeley Unified School District
Big Bear City Airport
Big Bear City Community Services District
Big Pine Unified School District

Bishop Unified School District
Black Butte Union Elementary School District
Blue Lake Union School District
Bonny Doon Union Elementary School District
Branciforte Fire Protection District
Bret Harte Union High School District
Burbank Unified School District
Burlingame Elementary School District
Burnt Ranch Elementary School District
Burton School District
Butte-Glenn Community College District
Buttonwillow Union Elementary School District
Cabrillo College Foundation
Cabrillo Community College District
Cachuma Operation and Maintenance Board
Calaveras County Office of Education
Calexico Unified School District
California State University Los Angeles - Auxiliary Services
California State University, Long Beach Research Foundation
Calistoga Joint Unified School District
Camino Union Elementary School District
Carmel Unified School District
Carmichael Water District
Cascade Union Elementary School District
Casitas Municipal Water District
Castaic Union School District
Castro Valley Sanitary District
Castroville Community Services District
Central Elementary School District
Central Union School District
Centralia Elementary School District
Ceres Unified School District
Cerritos Community College District
Chabot-Las Positas Community College District
Chaffey Community College District
Chaffey Joint Union High School District
Chatom Union School District
Chico Unified School District
Chino Valley Unified School District
Chowchilla Elementary School District
Chualar Union School District
Citrus Community College District
City College of San Francisco Bookstore
City of Arcata
City of Auburn
City of Bell

City of Bell Gardens
City of Bellflower
City of Blue Lake
City of Buena Park
City of Calabasas
City of Canyon Lake
City of Capitola
City of Carmel-by-the-Sea
City of Claremont
City of Covina
City of Cypress
City of Diamond Bar
City of Dunn
City of East Carbon
City of El Cajon
City of Elk Grove
City of Emeryville
City of Folsom
City of Fountain Valley
City of Garden Grove
City of Hercules
City of Imperial Beach
City of Industry
City of Irwindale
City of La Puente
City of Lafayette
City of Lake Forest
City of Lakeport
City of Lawndale
City of Lindsay
City of Loma Linda
City of Los Alamitos
City of Manhattan Beach
City of Menifee
City of Mission Viejo
City of Morro Bay
City of Oceanside
City of Orinda
City of Oroville
City of Perris
City of Pomona
City of Porterville
City of Rancho Santa Margarita
City of Ridgecrest
City of Riverside
City of Rolling Hills
City of San Clemente
City of San Dimas
City of Scotts Valley
City of Seaside
City of Signal Hill

City of Simi Valley -- General Unit
City of Solvang
City of South Ogden
City of Stanton
City of Twentynine Palms
City of Winters
Claremont Unified School District
Cloverdale Unified School District
Coachella Valley Mosquito and Vector Control District
Coachella Valley Unified School District
Coast Community College District
Coastline Regional Occupational Program
Coastside County Water District
Coastside Fire Protection District
Cold Spring Elementary School District
College and Career Advantage
College of the Desert
College of the Redwoods
College of the Sequoias
College of the Siskiyous
Columbia Elementary School District
Colusa County Office of Education
Compton Community College District
Compton Creek Mosquito Abatement District
Conrad Hilton Foundation
Contra Costa Community College District
Contra Costa County Office of Education
Copper Mountain Community College District
Corcoran Joint Unified School District
Corning Union Elementary School District
Corning Union High School District
Corona-Norco Unified School District
Cotati-Rohnert Park Unified School District
Cottonwood Fire Protection District
Cottonwood Union School District
Crestline Sanitation District
Cuesta College
Cuttan Elementary School District
Cypress School District
Davis Joint Unified School District
Dehesa Elementary School District
Del Norte County Schools
Del Paso Manor Water District
Delano Joint Union High School District
Delano Union School District
Denair Unified School District
Desert Center Unified School District
Desert Health Care District
Desert Sands Unified School District
Dinuba Unified School District
Diocese of San Bernardino

Dos Palos Oro Loma Joint Unified School District
Douglas City Elementary School District
Downey Unified School District
Duarte Unified School District
Ducor Union Elementary School District
Durham Unified School District
East Whittier City School District
Eastside Union School District
El Camino Community College District
El Dorado Hills County Water District
El Dorado Irrigation District
El Dorado Union High School District
El Rancho Unified School District
El Segundo Unified School District
El Toro Water District
Elk Grove Benefit Employee Retirement Trust
Elk Grove Unified School District
Emery Unified School District
Encina Wastewater Authority
Encinitas Union Elementary School District
Enterprise Elementary School District
Escalon Unified School District
Escondido Union School District
Etiwanda School District
Eureka City Schools
Fairfax Elementary School District
Fairfield-Suisun Sewer District
Feather River Air Quality Management District
Feather River Community College District
Ferndale Unified School District
Fieldbrook Elementary School District
Fillmore Unified School District
First 5 San Benito
Folsom-Cordova Unified School District
Fontana Unified School District
Foothill-DeAnza Community College District
Fortuna Union High School District
Fountain Valley Elementary School District
Fowler Unified School District
Franklin Elementary School District
Fremont Union High School District
Freshwater School District
Fresno County Superintendent of Schools
Fruitvale Elementary School District
Fullerton Elementary School District
Galt Joint Union Elementary School District
Garfield School District
Glendale Community College District
Glenn County Office of Education
Glenn-Colusa Irrigation District
Gold Coast Transit

Gold Oak Union Elementary School District
Goleta Water District
Goleta West Sanitary District
Grant Elementary School District
Gravenstein Union Elementary School District
Great Basin Unified Air Pollution Control District
Greater Anaheim Special Education Local Plan Area
Greenfield Union Elementary School District
Greenfield Union School District
Gridley Unified School District
Grossmont Healthcare District
Grossmont Union High School District
Grossmont-Cuyamaca Community College District
Guadalupe Union Elementary School District
Guerneville Elementary School District
Gustine Unified School District
Happy Valley Union Elementary School District
Harmony Union Elementary School District
Hart Ransom Academic Charter School
Hart Ransom Union Elementary School District
Hartnell Community College District
Healdsburg Unified School District
Helix Water District
Hemet Unified School District
Hi-Desert Water District
Hillsborough City School District
Housing Authority of the City of Eureka
Housing Authority of the City of Los Angeles
Housing Authority of the County of San Joaquin
Hueneme Elementary School District
Hughson Unified School District
Humboldt Bay Harbor Recreation and Conservation District
Humboldt County Office of Education
Humboldt State University Center
Humboldt Transit Authority
Huntington Beach City Elementary School District
Imperial Community College District
Imperial County Office of Education
Indian Wells Valley Water District
Inland Empire Utilities Agency
Ironhouse Sanitary District
Jacoby Creek School District
Jefferson School District
Jefferson Union High School District
John Swett Unified School District
Julian Union High School District
Junction Elementary School District
Jurupa Unified School District
Kaweah Delta Water Conservation District
Kentfield Elementary School District

Kerman Unified School District
Kern Community College District
Kern Council of Governments
Kern County Law Library
Kern County Office of Education
Kernville Union School District
Kings Canyon Joint Unified School District
Kings County Office of Education
Kings River Union Elementary School District
Kings River-Hardwick Union School District
Kingsburg Elementary Charter School District
Kit Carson Union Elementary School District
Knights Ferry Elementary School District
Knightsen Elementary School District
La Habra City School District
La Puente Valley County Water District
Lafayette School District
Laguna Beach County Water District
Laguna Beach Unified School District
Lake Elsinore Unified School District
Lake Hemet Municipal Water District
Lake Tahoe Community College District
Lakeside Fire Protection District
Lakeside Union Elementary School District
Lamont Elementary School District
Lancaster School District
Larkspur-Corte Madera School District
Las Lomas School District
Las Virgenes Municipal Water District
Las Virgenes Unified School District
Lassen Community College District
Lassen County Office of Education
Lassen Municipal Utility District
Lassen Union High School District
Laton Unified School District
Lawndale Elementary School District
Le Grand Union Elementary School District
Lemon Grove School District
Lemoore Union Elementary School District
Lemoore Union High School District
Lewiston Elementary School District
Liberty Union High School District
Lindsay Unified School District
Littlerock Creek Irrigation District
Live Oak School District
Live Oak Unified School District
Livermore Valley Joint Unified School District
Livingston Union School District
Local Agency Formation Commission for the County of
 Los Angeles
Lodi Unified School District

Loleta Union Elementary School District
Long Beach City College
Loomis Union School District
Los Alamitos Unified School District
Los Angeles County Law Library
Los Angeles County West Vector & Vector-Borne
 Disease Control District
Los Gatos-Saratoga Joint Union High School District
Lost Hills Union Elementary School District
Lower Tule River Irrigation District
Lucia Mar Unified School District
Luther Burbank Elementary School District
Magnolia School District
Mammoth Unified School District
Manzanita Elementary School District
March Joint Powers Authority
Marin Community College District
Marin County Office of Education
Mark West Union School District
Martinez Unified School District
Marysville Joint Unified School District
McCabe Union Elementary School District
McFarland Unified School District
McKinleyville Union School District
Meadows Union Elementary School District
Meeks Bay Fire Protection District
Mendocino-Lake Community College
Menlo Park City School District
Merced Community College District
Merced County Office of Education
Merced Irrigation District
Merced Union High School District
Mid-Placer Public Schools Transportation Agency
Mill Valley Elementary School District
Millbrae School District
Mission Valley ROP
Mojave Unified School District
Mono County Office of Education
Monroe Elementary School District
Montecito Sanitary District
Montecito Water District
Monterey Peninsula Community College District
Monterey Peninsula Unified School District
Monterey Regional Waste Management District
Moraga School District
Moreland School District
Morongo Unified School District
Mosquito & Vector Management District of Santa
 Barbara County
Mount San Antonio Community College District
Mount San Antonio Community College District

Auxiliary

Mount Shasta Union School District
Mountain Valley Special Education JPA
Mountain Valley Unified School District
Mountain View Elementary School District
Mountain View Los Altos Union High School District
Mt. Diablo Unified School District
Mt. San Jacinto Community College District
Municipalities, Colleges and Schools Insurance Group
Murrieta Valley Unified School District
Napa County Office of Education
Napa Valley Community College District
Natomas Unified School District
Nevada Joint Union High School District
New Hope Elementary School District
New Jerusalem Elementary School District
Newman Crows Landing Unified School District
North Coast Unified Air Quality Management District
North County Fire Protection District of San Diego

County

North Monterey County Unified School District
North of the River Municipal Water District
North Orange County Community College District
North Orange County Regional Occupational Program
North Tahoe Fire Protection District
Northwest Mosquito and Vector Control District
Norwalk La Mirada Unified School District
Novato Unified School District
Nuvview Union School District
Oak Valley Union Elementary School District
Oakdale Joint Unified School District
Oakley Union Elementary School District
Ocean View School District
Oceanside Unified School District
Ohlone Community College District
Ojai Valley Sanitary District
Old Adobe Union School District
Olympic Valley Public Service District
Ontario Montclair School District Board of Trustees
Orange Center School District
Orange County Superintendent of Schools
Orange Unified School District
Orcutt Academy Charter
Orcutt Union School District
Orland Unified School District
Oroville City Elementary School District
Oroville Union High School District
Otay Water District
Owens Valley Unified School District
Oxnard School District
Oxnard Union High School District

Pacheco Union School District
Pacific Grove Unified School District
Pacific Union School District
Pacifica School District
Pajaro Valley Public Cemetery District
Pajaro Valley Unified School District
Palermo Union Elementary School District
Palm Ranch Irrigation District
Palm Springs Unified School District
Palo Verde Community College District
Palo Verde Unified School District
Palomar Community College District
Paradise Elementary School District
Paradise Irrigation District
Paradise Unified School District
Parlier Unified School District
Pasadena Area Community College District
Patterson Joint Unified School District
Peralta Community College District
Perris Elementary School District
Pico Water District
Piedmont Unified School District
Pioneer Union School District
Placentia-Yorba Linda Unified School District
Placer County Office of Education
Placer Hills Union School District
Placerville Union Elementary School District
Planada Elementary School District
Pleasant Valley School District
Pleasant View Elementary School District
Pleasanton Unified School District
Plumas County Community Development Commission
Port of Hueneme - Oxnard Harbor District
Porterville Unified School District
Poway Unified School District
Processing Tomato Advisory Board
PSA2 Area Agency on Aging
Rancho Santiago Community College District
Ravenswood City Elementary School District
Reclamation District No. 1000
Reclamation District No. 900
Red Bluff Joint Union High School District
Redlands Unified School District
Reed Union School District
Reef-Sunset Unified School District
Rescue Fire Protection District
Richgrove Elementary School District
Rim of the World Unified School District
Rincon del Diablo Municipal Water District
Rincon Valley Union School District
Rio Bravo-Greeley Union Elementary School District

Rio Dell Elementary School District
Rio Hondo Community College District
Riverbank Unified School District
Riverdale Joint Unified School District
Riverside Transit Agency
Roberts Ferry Elementary School District
Robla School District
Rocklin Unified School District
Rodeo-Hercules Fire Protection District
Rosedale Union School District
Roseland Elementary School District
Roseville City School District
Ross School District
Ross Valley Elementary School District
Rowland Unified School District
Rubidoux Community Services District
Sacramento Public Library Authority
Sacramento Suburban Water District
Saddleback Valley Unified School District
Salinas City Elementary School District
Salinas Union High School District
San Bernardino City Unified School District
San Bernardino Community College District
San Bernardino County Superintendent of Schools
San Bruno Park School District
San Carlos School District
San Diego County Office of Education
San Francisco Community College District
San Francisco Unified School District
San Gabriel Unified School District
San Gabriel Valley Mosquito & Vector Control District
San Jacinto Unified School District
San Joaquin County Office of Education
San Joaquin Delta Community College District
San Juan Water District
San Lorenzo Unified School District
San Luis Coastal Unified School District
San Luis Obispo County Office of Education
San Marino Unified School District
San Mateo County Community College District
San Mateo County Office of Education
San Mateo County Schools Insurance Group
San Mateo Union High School District
San Miguel Consolidated Fire Protection District
Santa Ana Unified School District
Santa Barbara Community College District
Santa Barbara County Association of Governments
Santa Barbara County Education Office
Santa Barbara San Luis Obispo Regional Health
Authority (CenCal)
Santa Clarita Community College District

Santa Cruz County Office of Education
Santa Maria Joint Union High School District
Santa Maria Public Airport District
Santa Monica Community College District
Santa Paula City Housing Authority
Santa Rita Union School District
Santa Ynez River Water Conservation District
Saucelito Irrigation District
Savanna Elementary School District
Scotia Union Elementary School District
Scotts Valley Fire Protection District
Scotts Valley Water District
Seeley Union Elementary School District
Selma Kingsburg Fowler County Sanitation District
Sequoia Union High School District
Serrano Water District
Shasta County Office of Education
Shasta Regional Transportation Agency
Shasta Tehama Trinity Joint Community College District
Shasta Union High School District
Shasta Union High School District Charter Schools
Shasta-Trinity ROP JPA
Sierra Joint Community College District
Sierra Lakes County Water District
Sierra Sands Unified School District
Sierra Unified School District
Silicon Valley Clean Water
Silver Valley Unified School District
Siskiyou County Office of Education
Siskiyou Union High School District
Solano County Community College District
Solano County Office of Education
Soledad Unified School District
Sonoma Valley Unified School District
South Bay Union School District
South Bay Union School District
South County Support Services Agency
South Feather Water and Power Agency
South Fork Union School District
South Monterey County Joint Union High School District
South Pasadena Unified School District
South San Francisco Unified School District
South San Luis Obispo County Sanitation District
Southern California Library Cooperative
Southern Humboldt Joint Unified School District
Southern Kern Unified School District
Southern Trinity Joint Unified School District
Southwest Transportation Agency
Southwestern Community College District
Standard Elementary School District
Stanislaus County Office of Education

Stanislaus Union School District
Stege Sanitary District
Stockton Unified School District
Strathmore Union Elementary School District
Successor Agency to the Redevelopment Agency of the
City and County of San Francisco dba San Francisco
Office of Community Investment and Infrastructure
(OCII)
Sundale Union Elementary School District
Sunnyside Union Elementary School District
Susanville Sanitary District
Susanville School District
Sutter Cemetery District
Sutter County Office of Education
Sweetwater Authority
Taft City School District
Tahoe-Truckee Sanitation Agency
Tahoe-Truckee Unified School District
TCS Miscellaneous
Temple City Unified School District
Thermalito Union Elementary School District
Town of Ross
Trabuco Canyon Water District
Tracy Joint Unified School District
Trinidad Union School District
Trinity Alps Unified School District
Trinity County Office of Education
Truckee Fire Protection District
Truckee Sanitary District
Trust for Retirees of Associated California Schools
Tulare City School District
Tulare County Office of Education
Tulare Joint Union High School District
Tulare Mosquito Abatement District
Turlock Unified School District
Tustin Unified School District
United Water Conservation District
Upper Lake Unified School District
Upper San Gabriel Valley Municipal Water District
Val Verde Unified School District
Vallecito Union School District
Vallecitos Water District
Valley County Water District
Valley Home Joint School District
Valley Sanitary District
Ventura County Community College District
Ventura County Office of Education
Victor Elementary School District
Victor Valley Community College District
Victor Valley Union High School District
Victor Valley Wastewater Reclamation Authority

Vineland Elementary School District
Walnut Creek School District
Waltham Housing Authority
Wasco Union Elementary School District
Washington Unified School District
Washington Union School District
Weed Union Elementary School District
West Cities Police Communications JPA
West Contra Costa Transportation Advisory Committee
West Hills Community College District
West Kern Community College District
West Sonoma County Union High School District
West Valley Mission Community College District
Western Placer Unified School District
Westside Union School District
Westwood Unified School District
Wheatland School District
Wheatland Union High School District
Williams Unified School District
Willits Unified School District
Windsor Unified School District
Winters Joint Unified School District
Winton School District
Woodland Joint Unified School District
Woodside Elementary School District
Woodville Union School District
Yolo County Office of Education
Yosemite Community College District
Yreka Union Elementary School District
Yreka Union High School District
Yuba Community College District
Yuba County Office of Education
Yucaipa-Calimesa Unified School District

5.5 Possible Approval of July Board Meeting

**California Schools Healthy Air, Plumbing, and Efficiency Program
Governing Body Resolution**

RESOLUTION NO. _____

Resolution of

Name of Local Educational Agency (the LEA)

WHEREAS, the California Energy Commission's California Schools Healthy Air, Plumbing, and Efficiency (CalSHAPE) Program provides grants to local educational agencies (LEA), that includes school districts, charter schools, and regional occupational programs, to fund the assessment, maintenance, and repair of ventilation systems, installation of carbon dioxide monitors, and replacement of noncompliant plumbing fixtures and appliances;

NOW THEREFORE, BE IT RESOLVED, that _____
Governing Body (the Governing Body)

authorizes the LEA to apply for a grant from the California Energy Commission to implement a CalSHAPE Program project.

BE IT ALSO RESOLVED, that in compliance with the California Environmental Quality Act (CEQA), the Governing Body finds that the activity funded by the grant is (Please select one)

☐ not a project because _____

OR

☐ a project that is exempt under _____ because

OR

☐ a project and _____
_____ document was prepared.

BE IT ALSO RESOLVED, that if recommended for funding by the California Energy Commission, the Governing Body authorizes the LEA to accept a grant up to \$_____ and accept all grant agreement terms and conditions.
Grant Amount Requested

_____, and _____,
Name of Designated LEA Official or Staff *Name of Designated LEA Official or Staff*

Passed, Approved and Adopted this _____ day of _____, _____.

Month *Year*

GRANT AGREEMENT

CEC-146 (Revised 3/2019)

CALIFORNIA ENERGY COMMISSION



RECIPIENT Loleta Union Elementary	AGREEMENT NUMBER 21R1VA1052
ADDRESS Autumn Chapman PO Box 547 Loleta, CA 95551-0547	AGREEMENT TERM Ends 24 months after Effective Date The effective date of this Agreement is either the start date or the approval signature date by the California Energy Commission representative below, whichever is later. The California Energy Commission shall be the last party to sign. No work is authorized, nor shall any work begin, until on or after the effective date.

PROJECT DESCRIPTION

The parties agree to comply with the terms and conditions of the following Exhibits which are by this reference made a part of the agreement.

- Exhibit A – Scope of Work**
- Exhibit B – Budget**
- Exhibit C – Agreement Contacts**
- Exhibit D – Terms and Conditions**

EIMBURSABLE AMOUNT

\$46,170.00

Total of REIMBURSABLE AMOUNT

\$46,170.00

The undersigned parties have read the attachments to this agreement and will comply with the standards and requirements contained therein.

CALIFORNIA ENERGY COMMISSION		RECIPIENT	
AUTHORIZED SIGNATURE	DATE	AUTHORIZED SIGNATURE	DATE
NAME Adrienne Winuk		NAME	
TITLE Contracts, Grants, and Loans Office Manager		TITLE	
CALIFORNIA ENERGY COMMISSION ADDRESS 1516 9th Street, MS 18, Sacramento, CA 95814			

EXHIBIT A
Scope of Work

Loleta Union Elementary 12629270000000

Total Number of Sites 1

Site Name

Loleta Elementary

CDS Code

12629276008023

Loleta Elementary

Category

Assessment & Maintenance

Filter

Monitor

Unit Count

17

17

17

EXHIBIT B
Budget

Loleta Union Elementary
12629270000000

Total Requested Amount
\$46,170.00

Site Name
Loleta Elementary

Requested Amount
\$46,170.00

Loleta Elementary
Category
Assessment & Maintenance
Filter
Monitor
Contingency

Requested Amount
\$27,000.00
\$1,275.00
\$10,200.00
\$7,695.00

Total Grant Award
Initial Payment
Final Payment

\$46,170.00
\$23,085.00
\$23,085.00

EXHIBIT C

Contacts

CalSHAPE Program Staff

California Energy Commission
715 P Street
Sacramento, CA 95814
E-mail: CalSHAPE@energy.ca.gov

Confidential Deliverables/Products

Adrienne Winuk, Manager
California Energy Commission
Contracts, Grants and Loans Office
715 P Street, MS - 18
Sacramento, CA 95814
E-mail: Adrienne.Winuk@energy.ca.gov

Invoices, Progress Reports and Non-Confidential Deliverables to

Mary Hung
California Energy Commission
Accounting Office
714 P Street MS - 2
Sacramento, CA 95813
E-mail: Mary.Hung@energy.ca.gov

EXHIBIT C

Contacts

LEA Contact (Primary)

Name

Address

City, State, Zip

E-mail

LEA Contact (Alternate)

Name

Address

City, State, Zip

E-mail

LEA Contact (Alternate)

Name

Address

City, State, Zip

E-mail

EXHIBIT D

**CALIFORNIA SCHOOLS HEALTHY AIR, PLUMBING, AND EFFICIENCY
(CALSHAPE) STANDARD GRANT TERMS AND CONDITIONS**

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1. **Introduction**

This grant agreement (Agreement) between the California Energy Commission (Energy Commission, or Commission) and the Recipient is funded by the School Energy Efficiency Stimulus Program, established by Assembly Bill 841 (Ting, Chapter 372, Statutes of 2020), which in part provides grants to assess, maintain, adjust, repair, or upgrade heating, ventilation, and air conditioning systems. This grant program is referred to as the California Schools Healthy Air, Plumbing, and Efficiency (CalSHAPE) Ventilation Program.

This Agreement includes: (1) the Agreement signature page (**form CEC-146**); (2) the scope of work (**Exhibit A**); (3) the budget (**Exhibit B**); (4) a contacts list (**Exhibit C**); (5) these terms and conditions, which are standard requirements for CalSHAPE ventilation program grant awards (**Exhibit D**); (6) any special terms and conditions that the Energy Commission may impose to address the unique circumstances of the funded project, which take precedence in the event of a conflict with any provision of these terms and conditions (**Exhibit E**); (7) all attachments; and (8) all documents incorporated by reference.

All work and expenditure of Commission-reimbursed funds must occur prior to the Agreement term end date specified on the CEC-146 form.

2. **Documents Incorporated by Reference**

The documents below are incorporated by reference into this Agreement. These terms and conditions will govern in the event of a conflict with the documents below, with the exception of the documents in subsections (f) and (g) below. Where this Agreement or California laws and regulations are silent or do not apply, the Energy Commission will use the federal cost principles and acquisition regulations listed below as guidance in determining whether reimbursement of claimed costs is allowable. Documents incorporated by reference include:

Funding Documents

- a. The notice of funding availability for the project supported by this Agreement
- b. The Recipient's application submitted in response to the notice of funding availability

Program Guidelines

- c. CalSHAPE Ventilation Program Commission Guidelines, available at <https://www.energy.ca.gov/programs-and-topics/programs/california-schools-healthy-air-plumbing-and-efficiency-program>

Federal Cost Principles (*applicable to state and local governments, Indian tribes, institutions of higher education, and nonprofit organizations*)

- d. 2 Code of Federal Regulations (CFR) Part 200, Subpart E (Sections 200.400 et seq.)

Federal Acquisition Regulations (*applicable to commercial organizations*)

- e. 48 CFR, Ch.1, Subchapter E, Part 31, Subpart 31.2: Contracts with Commercial Organizations (supplemented by 48 CFR, Ch. 9, Subchapter E, Part 931, Subpart 931.2 for Department of Energy grants)

Nondiscrimination

- f. 2 California Code of Regulations, Section 11099 et seq.: Contractor Nondiscrimination and Compliance

General Laws

- g. Any federal, state, or local laws or regulations applicable to the project that are not expressly listed in this Agreement

3. **Standard of Performance**

In performing work under the Agreement, the Recipient, its subcontractors, and their employees are responsible for exercising the degree of skill and care required by customarily accepted good professional practices and procedures for the type of work performed.

4. **Due Diligence**

- a. The Recipient must take timely actions that, taken collectively, move this project to completion.
- b. Energy Commission staff will periodically evaluate the project schedule for completion of Scope of Work tasks. This evaluation may include but not be limited to random checks of project progress at periodic intervals set by the Energy Commission. Recipients subject to a project check must complete a progress report using a template prepared by the Energy Commission to provide information on the project status and expected completion date.
- c. If Energy Commission staff determines that: (1) the Recipient is not diligently completing the tasks in the Scope of Work; or (2) the time remaining in this Agreement is insufficient to complete all project tasks by the Agreement end date, Energy Commission staff may recommend that this Agreement be terminated, and the Commission may terminate this Agreement without prejudice to any of its other remedies.

5. **Products**

- a. **“Products”** are any tangible item specified for delivery to the Energy Commission in the Scope of Work, such as reports and summaries. The Recipient will submit all products identified in the Scope of Work to Energy Commission staff, in the manner and form specified in the Scope of Work.

If Energy Commission staff determines that a product is substandard given its description and intended use as described in this Agreement, Energy Commission staff, without prejudice to any of the Commission’s other remedies, may refuse to authorize payment for the product and any subsequent products that rely on or are based upon the product under this Agreement.

- b. **Failure to Submit Products**

Failure to submit a product required in the Scope of Work may be considered material noncompliance with the Agreement terms. Without prejudice to any other remedies, noncompliance may result in actions such as the withholding of future payments or awards, or the suspension or termination of the Agreement.

- c. **Legal Statements on Products**

All documents that result from work funded by this Agreement and are released to the public must include the following statement to ensure no Commission endorsement of documents:

LEGAL NOTICE

This document was prepared as a result of work sponsored by the California Energy Commission. It does not necessarily represent the views of the Energy Commission, its employees, or the State of California. Neither the Commission, the State of California, nor the Commission's employees, contractors, or subcontractors makes any warranty, express or implied, or assumes any legal liability for the information in this document; nor does any party represent that the use of this information will not infringe upon privately owned rights. This document has not been approved or disapproved by the Commission, nor has the Commission passed upon the accuracy of the information in this document.

6. Amendments

a. Procedure for Requesting Extensions

The Recipient must submit a written request to the CalSHAPE Program for a one-time only extension to the Agreement, not to exceed six-months nor the final program reporting deadline date of June 1, 2026. The request must include:

- A brief summary of the proposed extension; and
- A brief summary of the reason(s) for the extension

b. Approval of Changes

No amendment or variation of this Agreement shall be valid unless made in writing and signed by both of the parties except for the Commission's unilateral termination rights in Section 16 of these terms. No oral understanding or agreement is binding on any of the parties.

7. Contracting and Procurement Procedures

This section provides general requirements for agreements entered into between the Recipient and subcontractors for the performance of this Agreement.

a. Contractor's Obligations to Subcontractors

1) The Recipient is responsible for handling all contractual and administrative issues arising out of or related to any subcontracts it enters into for the performance of this Agreement.

2) Nothing contained in this Agreement or otherwise creates any contractual relation between the Commission and any subcontractors, and no subcontract may relieve the Recipient of its responsibilities under this Agreement. The Recipient agrees to be as fully responsible to the Commission for the acts and omissions of its subcontractors or persons directly or indirectly employed by any of them as it is for the acts and omissions of persons directly employed by the Recipient.

The Recipient's obligation to pay its subcontractors is an independent obligation from the Commission's obligation to make payments to the Recipient. As a result, the Commission has no obligation to pay or enforce the payment of any funds to any subcontractor.

3) The Recipient is responsible for establishing and maintaining contractual agreements with and reimbursing each subcontractor for work performed in accordance with the terms of this Agreement.

b. Flow-Down Provisions

Subcontracts funded in whole or in part by this Agreement must include language conforming to the provisions below, unless the subcontracts are entered into by the University of California (UC) or the U.S. Department of Energy (DOE) national laboratories. UC may use the terms and conditions negotiated by the Energy Commission with UC for its subcontracts. DOE national laboratories may use the terms and conditions negotiated with DOE (please contact the Commission Grants Officer for these terms).

- Standard of Performance (Section 3)
- Legal Statements on Products (included in Section 5, "Products")
- Prevailing Wage (Section 10)
- Recordkeeping, Cost Accounting, and Auditing (Section 11)
- Equipment (Section 14)
- Indemnification (Section 17)
- Intellectual Property (Section 20)
- Access to Sites and Records (included in Section 22, "General Provisions")
- Nondiscrimination (included in Section 23, "Certifications and Compliance")
- Survival of the following sections:
 - Equipment (Section 14)
 - Recordkeeping, Cost Accounting, and Auditing (Section 11)
 - Intellectual Property (Section 20)
 - Access to Sites and Records (included in Section 22, "General Provisions")

Subcontracts funded in whole or in part by this Agreement must also include the following:

- A clear and accurate description of the material, products, or services to be procured.
- A detailed budget and timeline.
- Provisions that allow for administrative, contractual, or legal remedies in instances where subcontractors breach contract terms, in addition to sanctions and penalties as may be appropriate.
- Provisions for termination by the Recipient, including termination procedures and the basis for settlement.
- A statement that further assignments will not be made to any third or subsequent tier subcontractor without additional advance written consent of the Commission.

c. Audits

All subcontracts entered into for the performance of this Agreement are subject to examination and audit by the Energy Commission, Bureau of State Audits, or the California Public Utilities Commission for a period of three (3) years after payment of the Recipient's final invoice under this Agreement.

d. Copies of Subcontracts

The Recipient must provide a copy of its subcontracts upon request by the Energy Commission.

e. Conflicting Subcontract Terms

Prior to the execution of this Agreement, the Recipient will notify the CalSHAPE Program of any known or reasonably foreseeable conflicts between this Agreement and its agreements with any subcontractors (e.g., conflicting intellectual property or payment terms). If the Recipient discovers any such conflicts after the execution of this Agreement, it will notify the CalSHAPE Program of the conflict within fifteen (15) days of discovery. The Energy Commission may, without prejudice to its other remedies, terminate this Agreement if any conflict impairs or diminishes its value.

f. Penalties for Noncompliance

Without limiting the Commission's other remedies, failure to comply with the above requirements may result in the termination of this Agreement.

8. Payment of Funds

a. Timing of Payment

See Chapter 3, Section G, Timing of Payment, of the CalSHAPE Ventilation Commission Guidelines.

Final payment will only be made after the Energy Commission: (1) receives and approves the Recipient's final reporting; and (2) receives and accepts all other required documentation necessary for the Energy Commission to determine the total final amount due to the Recipient, based on actual and allowable Incurred Costs and Paid Costs under this Agreement, up to the total grant award amount.

Without limiting any other rights and remedies available to the Energy Commission, Recipient must return funds to the Energy Commission received under this Agreement if, for example, the Recipient was overpaid in the first payment, did not complete the project, or did not meet other program requirements.

b. Reimbursable Cost Requirements

In addition to any other requirements in this Agreement, the Energy Commission is only obligated to reimburse the Recipient for Incurred and Paid Costs that are (1) incurred during the Agreement Term; (2) invoiced within the required timeframes of this Agreement; (3) made in accordance with the Agreement's Budget; and (4) actual and allowable expenses under this Agreement.

ALL of the items in the Budget are capped amounts (i.e., maximums), and the Recipient can only bill its ACTUAL amount up to capped amounts listed in the Budget. For example, if the Budget includes an employee's hourly rate of \$50/hour but the employee is only paid \$40/hour, the Recipient can only bill for \$40/hour. Under the same example, if the employee earned \$70/hour but the Budget only lists \$50/hour, the Recipient can only bill for \$50. If the actual rates exceed the approved rates in the Budget, the difference may be charged to the agreement as a match share expenditure.

c. Payment Requests

Recipient agrees and acknowledges that time is of the essence in submitting the final payment request. The Commission has a limited period of time, set by law, in which it can reimburse funds under this Agreement. Without prejudice to the Commission's other rights, the Recipient risks not receiving any funds, and relieves the Commission of any duty and liability whatsoever to pay, for any payment requests received after the end of the Agreement.

d. Invoice Approval and Disputes:

Payment is subject to Energy Commission staff's approval. Payments will be made to the Recipient for undisputed invoices. An undisputed invoice is an invoice submitted by the Recipient for work performed, for which project expenditures and products meet all Agreement conditions, and for which additional evidence is not required to determine its validity.

The invoice will be disputed if all products due for the billing period have not been received and approved, if the invoice is inaccurate, or if it does not comply with the terms of this Agreement. If the invoice is disputed, the Recipient will be notified by the CEC.

e. Multiple Non-Energy Commission Funding Sources:

No payment will be made for costs identified in recipient invoices that have been or will be reimbursed by another source, including but not limited to an agreement with another government entity.

"Government Entity" means: (1) a state governmental agency; (2) a state college or university; (3) a local government entity or agency, including those created as a Joint Powers Authority; (4) an auxiliary organization of the California State University or a California community college; (5) the federal government; (6) a foundation organized to support the Board of Governors of the California Community Colleges; and (7) an auxiliary organization of the Student Aid Commission established under California Education Code Section 69522.

f. Reduced funding:

If the Energy Commission does not receive sufficient funds under the Budget Act or from the investor-owned utility administrators of the CalSHAPE program to fully fund the work identified in Exhibit A (Scope of Work), the following will occur:

- 1) If the Energy Commission has received a reduced amount of funds for the work, it may: (1) offer an Agreement amendment to the Recipient to reflect the reduced amount; or (2) cancel this Agreement (with no liability occurring to the State).
- 2) If the Energy Commission has received no funds for the work identified in Exhibit A: (1) this Agreement will be of no force and effect; (2) the State will have no obligation to pay any funds to the Recipient; and (3) the Recipient will have no obligation to perform any work under this Agreement.

g. Allowability of Costs

- 1) Allowable Costs

The costs for which the Recipient will be reimbursed under this Agreement include all costs, direct and indirect, incurred in the performance of the work identified in the Scope of Work. Costs must be incurred within the Agreement term. Factors to be considered in determining whether an individual item of cost is allowable include: (i) reasonableness of the item, including necessity of the item for the work; (ii) applicable federal cost principles or acquisition regulations incorporated by reference in Section 2 of this Agreement; and (iii) the terms and conditions of this Agreement.

2) Unallowable Costs

See Chapter 3, Section I, Ineligible Costs, of the CalSHAPE Ventilation Program Commission Guidelines.

3) Except as provided for in this Agreement or applicable California law or regulations, the Recipient will use the federal cost principles and/or acquisition regulations incorporated by reference in Section 2 of this Agreement when determining allowable and unallowable costs. In the event of a conflict, this Agreement takes precedence over the federal cost principles and/or acquisition regulations.

h. Final Invoice for Remaining Funds

See Chapter 4, Section C, Final Documentation and Invoice for Remaining Funds, of the CalSHAPE Ventilation Program Commission Guidelines. The Recipient must submit all invoices electronically by uploading them to the CalSHAPE Online System, which is found at <https://calshape.energy.ca.gov/>.

i. If the Recipient has not otherwise provided to the Commission documentation showing the Recipient's payment of Incurred Costs, the Recipient shall provide such documentation as soon as possible and not later than three working days from a request from Commission personnel.

j. Certification

The following certification will be included on each payment request form and signed by the Recipient's authorized officer:

The documents included in this request for payment are true and correct to the best of my knowledge and I have authority to submit this request. I certify that reimbursement for these costs has not and will not be received from any other sources, including but not limited to a government entity contract, subcontract, or other procurement method. For projects considered to be a public work, prevailing wages were paid to eligible workers who provided labor for the work covered by this invoice; the Recipient and all subcontractors have complied with prevailing wage laws.

9. **Reserved**

10. **Prevailing Wage**

a. Requirement

Projects funded by the Energy Commission often involve construction, alteration, demolition, installation, repair, or maintenance work over \$1,000. Such projects might be considered “public works” under the California Labor Code (See California Labor Code Section 1720 et seq. and Title 8 California Code of Regulations, Section 16000 et seq.). Public works projects require the payment of prevailing wages. Prevailing wage rates can be significantly higher than non-prevailing wage rates.

b. Determination of Project’s Status

Only the California Department of Industrial Relations (DIR) and courts of competent jurisdiction may issue legally binding determinations that a particular project is or is not a public work. If the Recipient is unsure whether the project funded by the Agreement is a “public work” as defined in the California Labor Code, it may wish to seek a timely determination from DIR or an appropriate court. As such processes can be time consuming, it may not be possible to obtain a timely determination before the date for performance of the Agreement.

By accepting this grant, the Recipient is fully responsible for complying with all California public works requirements, including but not limited to payment of prevailing wage. As a material term of this grant, the Recipient must either:

- 1) Timely obtain a legally binding determination from DIR or a court of competent jurisdiction before work begins on the project that the proposed project is not a public work; or
- 2) Assume that the project is a public work and ensure that:
 - Prevailing wages are paid unless and until DIR or a court of competent jurisdiction determines that the project is not a public work;
 - The project budget for labor reflects these prevailing wage requirements; and
 - The project complies with all other requirements of prevailing wage law, including but not limited to keeping accurate payroll records and complying with all working hour requirements and apprenticeship obligations.

California Prevailing Wage law provides for substantial damages and financial penalties for failure to pay prevailing wages when such payment is required.

c. Subcontractors and Flow-down Requirements

The Recipient will ensure that its subcontractors also comply with the public works/prevailing wage requirements above. The Recipient will ensure that all agreements with its subcontractors to perform work related to this Project contain the above terms regarding payment of prevailing wages on public works projects. The Recipient is responsible for any failure of its subcontractors to comply with California prevailing wage and public works laws.

d. Indemnification and Breach

Any failure of the Recipient or its subcontractors to comply with the above requirements will constitute breach of this Agreement which excuses the Commission's performance of this Agreement at the Commission's option, and will be at the Recipient's sole risk. In such a case, the Commission will refuse payment to the Recipient of any amount under this award and the Commission will be released, at its option, from any further performance of this Agreement or any portion thereof. The Recipient will indemnify the Energy Commission and hold it harmless for any and all financial consequences arising out of or resulting from the failure of the Recipient and/or any of its subcontractors to pay prevailing wages or to otherwise comply with the requirements of prevailing wage law.

e. Budget

The Recipient's budget on public works projects must indicate which job classifications are subject to prevailing wage. For detailed information about prevailing wage and the process to determine if the proposed project is a public work, the Recipient may wish to contact DIR or a qualified labor attorney for guidance.

f. Covered Trades

For public works projects, the Recipient may contact DIR for a list of covered trades and the applicable prevailing wage.

g. Questions

If the Recipient has any questions about this contractual requirement or the wage, record keeping, apprenticeship, or other significant requirements of California prevailing wage law, the Recipient should consult DIR and/or a qualified labor attorney before entering into this Agreement.

h. Certification

The Recipient will certify to the Energy Commission on each payment request form either that: (a) prevailing wages were paid to eligible workers who provided labor for work covered by the payment request and the Recipient and all contractors and subcontractors otherwise complied with all California prevailing wage laws; or (b) the project is not a public work requiring the payment of prevailing wages. In the latter case, the Recipient will provide competent proof of a DIR or court determination that the project is not a public work requiring the payment of prevailing wages.

Prior to the release of any retained funds under this Agreement, the Recipient will submit to the Energy Commission the above-described certificate signed by the Recipient and all contractors and subcontractors performing public works activities on the project. Absent this certificate, the Recipient will have no right to any funds under this Agreement, and Commission will be relieved of any obligation to pay any funds.

11. Recordkeeping, Cost Accounting, and Auditing

a. Cost Accounting

The Recipient will keep separate, complete, and correct accounting of the costs involved in completing the project and any match-funded portion of the project. The Commission or its agent will have the right to examine the Recipient's books of accounts at all reasonable times, to the extent necessary to verify the accuracy of the Recipient's reports.

b. Accounting Procedures

The Recipient's costs will be determined on the basis of its accounting system procedures and practices employed as of the effective date of this Agreement, provided that the Recipient uses generally accepted accounting principles and cost reimbursement practices. The Recipient's cost accounting practices used in accumulating and reporting costs during the performance of this Agreement will be consistent with the practices used in estimating costs for any proposal to which this Agreement relates; provided that such practices are consistent with the other terms of this Agreement and that such costs may be accumulated and reported in greater detail during performance of this Agreement.

The Recipient's accounting system will distinguish between direct and indirect costs. All costs incurred for the same purpose, in like circumstances, are either direct costs only or indirect costs only with respect to costs incurred under this Agreement.

c. Inspections, Assessment, and Studies

If selected, the Recipient must cooperate with and participate in the following:

- 1) An assessment of a funded project's greenhouse gas reductions and energy savings. This may include, but is not limited to, requests from Energy Commission staff or its delegate for data, project and equipment information, and reasonable access to the project site to assist with determining greenhouse gas reductions and energy savings attributable to the funded project. Costs associated with any activities associated with such an assessment will not be funded by a CalSHAPE Program grant.
- 2) A site inspection and verification of installation and operation of new fixtures and appliances. This may include, but is not limited to, providing Energy Commission staff or its delegates reasonable access to the funded project site to inspect and verify installation and operation. Recipient understands that any such inspection and verification by Energy Commission staff or its delegates is not a safety inspection.
- 3) A measurement and evaluation study that will be used to analyze current program performance and improve future program designs. This may include but is not limited to providing Energy Commission staff or its delegates data, project and equipment information, and reasonable access to the funded project site.

d. Audit Rights

The Recipient will maintain books, records, documents, and other evidence, based on the procedures set forth above, sufficient to reflect properly all costs claimed to have been incurred in the performance of this Agreement. The Energy Commission, another state agency, and/or a public accounting firm designated by the Energy Commission may audit the Recipient's accounting records at all reasonable times, with prior notice by the Energy Commission.

It is the intent of the parties that the audits will ordinarily be performed not more frequently than once every twelve (12) months during the performance of the work and once at any time within three (3) years after payment by the Energy Commission of the Recipient's final invoice. However, performance of any such interim audits by the Energy Commission does not preclude further audit. The Energy Commission may audit books, records, documents, and other evidence relevant to the Recipient's royalty payment obligations (see Section 21) for a period of ten (10) years after payment of the Recipient's final invoice.

The Recipient will allow the auditor(s) to access such records during normal business hours, and will allow interviews of any employees who might reasonably have information related to such records. The Recipient will include a similar right of the state to audit records and interview staff in any subcontract related to the performance of this Agreement.

e. Refund to the Energy Commission

If the Energy Commission determines that any invoiced and paid amounts exceed the actual allowable incurred costs, the Recipient will repay the amounts to the Energy Commission within thirty (30) days of request or as otherwise agreed by the Energy Commission and the Recipient. If the Energy Commission does not receive such repayments, it will be entitled to take any actions enforce any remedies available to it, such as withholding further payments to the Recipient and seeking repayment from the Recipient.

f. Audit Cost

The Recipient will bear its cost of participating in any audit (e.g., mailing or travel expenses). The Energy Commission will bear the cost of conducting the audit unless the audit reveals an error detrimental to the Energy Commission that exceeds more than ten percent (10%) or \$5,000 (whichever is greater) of the amount audited. The Recipient will pay the refund as specified in subsection (d), and will reimburse the Energy Commission for reasonable costs and expenses incurred by the Commission in conducting the audit.

g. Match or Cost Share

If the budget includes a match share requirement, the Recipient's commitment of resources, as described in this Agreement, is a required expenditure for receipt of Energy Commission funds. The funds will be released only if the required match percentages are expended. The Recipient must maintain accounting records detailing the expenditure of the match (actual cash and in-kind, non-cash services), and report on match share expenditures on its request for payment.

12. *Workers' Compensation Insurance*

- a. The Recipient warrants that it carries Worker's Compensation Insurance for all of its employees who will be engaged in the performance of this Agreement, and agrees to furnish to the CalSHAPE Program satisfactory evidence of this insurance upon the CalSHAPE Program's request.
- b. If the Recipient is self-insured for worker's compensation, it warrants that the self-insurance is permissible under the laws of the State of California and agrees to furnish to the CalSHAPE Program satisfactory evidence of the insurance upon the CalSHAPE Program's request.

13. *Permits and Clearances*

The Recipient is responsible for ensuring that all necessary permits and environmental documents are prepared and that clearances are obtained from the appropriate agencies.

14. *Equipment*

Title to equipment acquired by the Recipient with grant funds will vest in the Recipient. The Recipient may use the equipment in the project or program for which it was acquired as long as needed, regardless of whether the project or program continues to be supported by grant funds. However, the Recipient may not sell, lease, or encumber the property (i.e., place a legal burden on the property such as a lien) during the Agreement term without Energy Commission Staff's prior written approval.

The Recipient may refer to the applicable federal regulations incorporated by reference in this Agreement for guidance regarding additional equipment requirements.

15. Stop Work

Energy Commission staff may, at any time by written notice to the Recipient, require the Recipient to stop all or any part of the work tasks in this Agreement. Stop work orders may be issued for reasons such as a project exceeding budget, noncompliance with the standard of performance, out of scope work, project delays, and misrepresentations.

- a. Compliance. Upon receipt of a stop work order, the Recipient must immediately take all necessary steps to comply with the order and to stop the incurrence of costs allocable to the Energy Commission.
- b. Canceling a Stop Work Order. The Recipient may resume the work only upon receipt of written instructions from Energy Commission staff.

16. Termination

a. Purpose

Because the Energy Commission is a state entity and provides funding on behalf of all California ratepayers, it must be able to terminate the Agreement upon the default of the Recipient and to proceed with the work required under the Agreement in any manner it deems proper. The Recipient agrees that upon any of the events triggering the termination of the Agreement by the Energy Commission, the Energy Commission has the right to terminate the Agreement, and it would constitute bad faith of the Recipient to interfere with the immediate termination of the Agreement by the Energy Commission.

b. With Cause

The Energy Commission may, for cause, terminate this Agreement upon giving five (5) calendar days advance written notice to the Recipient. In this event, the Recipient will use all reasonable efforts to mitigate its expenses and obligations. The Recipient will relinquish possession of equipment purchased for this Agreement with Energy Commission funds to the Commission, or the Recipient may purchase the equipment as provided by the terms of this Agreement, with approval of the Energy Commission.

The term “for cause” includes but is not limited to the following:

- Partial or complete loss of match funds;
- Reorganization to a business entity unsatisfactory to the Energy Commission;
- Retention or hiring of subcontractors, or replacement or addition of personnel, that fail to perform to the standards and requirements of this Agreement;
- The Recipient’s inability to pay its debts as they become due and/or the Recipient’s default of an obligation that impacts its ability to perform under this Agreement; or
- Significant change in state or Energy Commission policy such that the work or product being funded would not be supported by the Commission.

c. Without Cause

The Energy Commission may terminate this Agreement without cause upon giving thirty (30) days advance written notice to the Recipient. In this event, the Recipient will use all reasonable efforts to mitigate its expenses and obligations.

17. Indemnification

To the extent allowed under California law, the Recipient will indemnify, defend, and hold harmless the state (including the Energy Commission) and state officers, agents, and employees from any and all claims and losses in connection with the performance of this Agreement.

18. Reserved

19. Reserved

20. Intellectual Property

- a. The Energy Commission makes no claim to intellectual property developed under this Agreement that is not specified for delivery, except as expressly provided herein.

“Intellectual property” means: (a) inventions, technologies, designs, drawings, data, software, formulas, compositions, processes, techniques, works of authorship, trademarks, service marks, and logos that are created, conceived, discovered, made, developed, altered, or reduced to practice with Agreement or match funds during or after the Agreement term; (b) any associated proprietary rights to these items, such as patent and copyright; and (c) any upgrades or revisions to these items.

“Works of authorship” does not include written products created for Agreement reporting and management purposes, such as reports, summaries, lists, letters, agendas, schedules, and invoices.

- b. The Energy Commission owns all products identified in the Scope of Work, with the exception of products that fall within the definition of “intellectual property.”

“Product” means any tangible item specified for delivery to the Energy Commission in the Scope of Work.

- c. Both the Energy Commission and the California Public Utilities Commission have a no-cost, non-exclusive, transferable, irrevocable, royalty-free, worldwide, perpetual license to use, publish, translate, modify, and reproduce intellectual property for governmental purposes, including but not limited to providing data and reports to the California Public Utilities Commission, State legislature, and Utilities and using data for the development of future programs.

- d. Intellectual Property Indemnity

The Recipient may not, in supplying work under this Agreement, knowingly infringe or misappropriate any intellectual property right of a third party, and will take reasonable actions to avoid infringement.

To the extent allowed under California law, the Recipient will defend and indemnify the Energy Commission and the California Public Utilities Commission from and against any claim, lawsuit, or other proceeding, loss, cost, liability, or expense (including court costs and reasonable fees of attorneys and other professionals) to the extent arising out of: (i) any third party claim that a product infringes any patent, copyright, trade secret, or other intellectual property right of any third party; or (ii) any third party claim arising out of the negligent or other tortious acts or omissions by the Recipient or its employees, subcontractors, or agents in connection with or related to the products or the Recipient's performance under this Agreement.

21. Reserved

22. General Provisions

a. Governing Law

This Agreement is governed by the laws of the State of California as to interpretation and performance.

b. Independent Capacity

In the performance of this Agreement, the Recipient and its agents, subcontractors, and employees will act in an independent capacity and not as officers, employees, or agents of the State of California.

c. Assignment

This Agreement is not assignable or transferable by the Recipient either in whole or in part without the consent of the Energy Commission in the form of an amendment.

d. Timeliness

Time is of the essence in this Agreement.

e. Severability

If any provision of this Agreement is unenforceable or held to be unenforceable, all other provisions of this Agreement will remain in full force and effect.

f. Waiver

No waiver of any breach of this Agreement constitutes waiver of any other breach. All remedies in this Agreement will be taken and construed as cumulative, meaning in addition to every other remedy provided in the Agreement or by law.

g. Assurances

The Commission reserves the right to seek further written assurances from the Recipient and its team that the work under this Agreement will be performed in accordance with the terms of the Agreement.

h. Change in Business

- 1) The Recipient will promptly notify the Energy Commission of the occurrence of any of the following:
 - a) A change of address.
 - b) A change in business name or ownership.
 - c) The existence of any litigation or other legal proceeding affecting the project or Agreement.

- d) The occurrence of any casualty or other loss to project personnel, equipment, or third parties.
 - e) Receipt of notice of any claim or potential claim against the Recipient for patent, copyright, trademark, service mark, and/or trade secret infringement that could affect the Energy Commission's rights.
- 2) The Recipient must provide the CalSHAPE Program with written notice of a planned change or reorganization of the type of business entity under which it does business. A change of business entity or name change requires an amendment assigning or novating the Agreement to the changed entity. If the Energy Commission does not seek to amend this Agreement or enter into a new agreement with the changed or new entity for any reason (including that the Commission is not satisfied that the new entity can perform in the same manner as the Recipient), it may terminate this Agreement as provided in the "Termination" section.
- i. Access to Sites and Records
Energy Commission and California Public Utilities Commission staff and representatives will have reasonable access to all project sites and to all records related to this Agreement.
- j. Prior Dealings, Custom, or Trade Usage
These terms and conditions may not be modified or supplemented by prior dealings, custom, or trade usage.
- k. Survival of Terms
Certain provisions will survive the completion or termination date of this Agreement for any reason. The provisions include but are not limited to:
 - Legal Statements on Products (included in Section 5, "Products")
 - Payment of Funds (Section 8)
 - Recordkeeping, Cost Accounting, and Auditing (Section 11)
 - Equipment (Section 14)
 - Termination (Section 16)
 - Indemnification (Section 17)
 - Intellectual Property (Section 20)
 - Change in Business (see this section)
 - Access to Sites and Records (see this section)

23. *Certifications and Compliance*

a. Federal, State, and Local Laws

The Recipient must obtain all required permits and shall comply with all applicable federal, state and local laws, codes, rules, and regulations for all work performed under the Agreement.

b. Nondiscrimination Statement of Compliance

During the performance of this Agreement, the Recipient and its subcontractors will not unlawfully discriminate, harass, or allow harassment against any employee or applicant for employment because of sex, sexual orientation, race, color, ancestry, religious creed, national origin, physical disability (including HIV and AIDS), mental disability, medical condition, age, marital status, or denial of family care leave. The Recipient and its subcontractors will ensure that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment.

The Recipient and its subcontractors will comply with the provisions of the Fair Employment and Housing Act (Government Code Sections 12990 et seq.) and the applicable regulations promulgated thereunder (California Code of Regulations, Title 2, Section 11000 et seq.). The applicable regulations of the Fair Employment and Housing Commission implementing Government Code Section 12990 (a-f), set forth in Chapter 5 of Division 4.1 of Title 2 of the California Code of Regulations, are incorporated into this Agreement by reference and made a part of it as if set forth in full. The Recipient and its subcontractors will give written notice of their obligations under this section to labor organizations with which they have a collective bargaining or other Agreement.

The Recipient will include the nondiscrimination and compliance provisions of this section in all subcontracts to perform work under this Agreement.

c. Drug-Free Workplace Certification

By signing this Agreement, the Recipient certifies under penalty of perjury under the laws of the State of California that it will comply with the requirements of the Drug-Free Workplace Act of 1990 (Government Code Section 8350 et seq.) and will provide a drug-free workplace by taking the following actions:

- 1) Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance is prohibited, and specifying actions to be taken against employees for violations as required by Government Code Section 8355(a).
- 2) Establish a Drug-Free Awareness Program as required by Government Code Section 8355(b) to inform employees about all of the following:
 - The dangers of drug abuse in the workplace;
 - The person's or organization's policy of maintaining a drug-free workplace;
 - Any available counseling, rehabilitation, and employee assistance programs; and
 - Penalties that may be imposed upon employees for drug abuse violations.
- 3) Provide, as required by Government Code Section 8355(c), that every employee who works on the proposed project:
 - Will receive a copy of the company's drug-free policy statement; and
 - Will agree to abide by the terms of the company's statement as a condition of employment on the project.

Failure to comply with these requirements may result in suspension of payments under the Agreement or termination of the Agreement or both, and the Recipient may be ineligible for any future state awards if the Commission determines that any of the following has occurred: (1) the Recipient has made false certification, or (2) violates the certification by failing to carry out the requirements as noted above.

d. National Labor Relations Board Certification (Not applicable to public entities)

The Recipient, by signing this Agreement, swears under penalty of perjury that no more than one final unappealable finding of contempt of court by a federal court has been issued against the Recipient within the immediately preceding two year period because of the Recipient's failure to comply with an order of a federal court that orders the Recipient to comply with an order of the National Labor Relations Board.

e. Child Support Compliance Act (Applicable to California Employers)

For any agreement in excess of \$100,000, the Recipient acknowledges that:

- 1) It recognizes the importance of child and family support obligations and will fully comply with all applicable state and federal laws relating to child and family support enforcement, including but not limited to disclosure of information and compliance with earnings assignment orders, as provided in Chapter 8 (commencing with section 5200) of Part 5 of Division 9 of the Family Code; and
- 2) To the best of its knowledge is fully complying with the earnings assignment orders of all employees and is providing the names of all new employees to the New Hire Registry maintained by the California Employment Development Department.

f. Air or Water Pollution Violation

Under state laws, the Recipient will not be:

- 1) In violation of any order or resolution not subject to review promulgated by the State Air Resources Board or an air pollution control district;
- 2) Subject to a cease and desist order not subject to review issued pursuant to Section 13301 of the Water Code for violation of waste discharge requirements or discharge prohibitions; or
- 3) Finally determined to be in violation of provisions of federal law relating to air or water pollution.

g. Americans With Disabilities Act

By signing this Agreement, the Recipient assures the State that it complies with the Americans with Disabilities Act (ADA) of 1990 (42 U.S.C. Section 12101, et seq.), which prohibits discrimination on the basis of disability, as well as applicable regulations and guidelines issued pursuant to the ADA.

24. Reserved

25. Commission Remedies for Recipient's Non-Compliance

Without limiting any of its other remedies, the Commission may, for Recipient's noncompliance of any Agreement requirement, withhold future payments, demand and be entitled to repayment of past reimbursements, or suspend or terminate this Agreement. The tasks in the Scope of Work are non-severable, and completion of all of them is material to this Agreement. Thus, the Commission, without limiting its other remedies, is entitled to repayment of all funds paid to Recipient if the Recipient does not timely complete all tasks in the Scope of Work.

26. Definitions

- **Agreement Term** means the length of this Agreement, as specified on the Agreement signature page (form CEC-146).
- **Data** means any recorded information that relates to the project funded by the Agreement, whether created or collected before or after the Agreement's effective date.
- **Effective Date** means the date on which this Agreement is signed by the last party required to sign, provided that signature occurs after the Agreement has been approved by the Energy Commission at a business meeting or by the Executive Director or his/her designee.
- **Equipment** means products, objects, machinery, apparatus, implements, or tools that are purchased or constructed with Energy Commission funds for the project, and that have a useful life of at least one year and an acquisition unit cost of at least \$5,000. "Equipment" includes products, objects, machinery, apparatus, implements, or tools that are composed by over thirty percent (30%) of materials purchased for the project. For purposes of determining depreciated value of equipment used in the Agreement, the project will terminate at the end of the normal useful life of the equipment purchased and/or developed with Energy Commission funds. The Energy Commission may determine the normal useful life of the equipment.
- **Intellectual Property** means: (a) inventions, technologies, designs, drawings, data, software, formulas, compositions, processes, techniques, works of authorship, trademarks, service marks, and logos that are created, conceived, discovered, made, developed, altered, or reduced to practice with Agreement or match funds during or after the Agreement term; (b) any associated proprietary rights to these items, such as patent and copyright; and (c) any upgrades or revisions to these items.

"Works of authorship" does not include written products created for Agreement reporting and management purposes, such as reports, summaries, lists, letters, agendas, schedules, and invoices.
- **Invention** means intellectual property that is patentable.
- **Match Funds** means cash or in-kind (i.e., non-cash) contributions provided by the Recipient or a third party for a project funded by the Energy Commission. If this Agreement resulted from a solicitation, refer to the solicitation's discussion of match funding for guidelines specific to the project.

- **Materials** means the substances used to construct, or as part of, a finished object, commodity, device, article, or product and that does not meet the definition of Equipment.
- **Ownership** means exclusive possession of all rights to property, including the right to use and transfer property.
- **Product** means any tangible item specified for delivery to the Energy Commission in the Scope of Work.
- **Project** means the entire effort undertaken and planned by the Recipient and consisting of the work funded by the Energy Commission. The project may coincide with or extend beyond the Agreement term.
- **State** means the state of California and all California state agencies within it, including but not limited to commissions, boards, offices, and departments.

Expanded Learning Opportunities Grant (ELO-G) Search



[CDE Home](#) / [Learning Support](#) / [Health](#) / [Health Services](#) / [Covid-19 Relief Grants](#)
/ [ELO-G Assurances Logon](#)

The Expanded Learning Opportunities Grant (ELO-G) was created to support local educational agencies (LEAs) and schools as the result of the COVID-19 pandemic and to support recovery efforts. LEAs must implement a learning recovery program, that at a minimum, provides supplemental instruction, support for social and emotional well-being, and, to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to specified student groups, as defined in California Education Code Section 43522, who have faced adverse learning and social-emotional circumstances.

The ELO-G shall be expended only for any of the following purposes: extending instructional learning time, accelerating progress to close learning gaps, integrated pupil supports, community learning hubs, supports for credit deficient pupils, additional academic services, and training for school staff. LEAs are encouraged to engage, plan, and collaborate on program operation with community partners and expanded learning programs, and leverage existing behavioral health partnerships and Medi-Cal billing options, in the design and implementation of services.

Search Local Educational Agency (LEA) Submissions

The search results will display the application submission status of educational entities for the Expanded Learning Opportunities Grant. Complete instructions and reporting information are available on the [Expanded Learning Opportunities Grant Web](#) page.

☒ **School District or County Office of Education**

☐ **Direct Funded Charter School**

School District or County Office of Education Search

County

Humboldt



District

Loleta Union Elementary



Search

Search Results

District Name	CDS Code	Assurances	Date/Time Submitted
Loleta Union Elementary	12-62927-0000000	Submitted	4/17/2022 7:54:11 AM

Report generated: 5/4/2022 11:30:54 AM

Questions: ELO Grants Team | ELOGrants@cde.ca.gov

LOLETA UNION SCHOOL DISTRICT
County of Humboldt
Loleta, California

FINANCIAL STATEMENTS

Year Ended June 30, 2021

With

INDEPENDENT AUDITOR'S REPORT

LOLETA UNION SCHOOL DISTRICT

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Title Page
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LOLETA UNION SCHOOL DISTRICT

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LOLETA UNION SCHOOL DISTRICT

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Mark G. Wetzel, CPA
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DAVID L. MOONIE & CO., LLP
Certified Public Accountants

Aaron S. Weiss, CPA
Matthew J. Hague, CPA

LOLETA UNION SCHOOL DISTRICT

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Board of Trustees
Loleta Union School District
P.O. Box 547
Loleta, California 95551-0547

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Loleta Union School District (the "District") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

LOLETA UNION SCHOOL DISTRICT
INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS –
CONTINUED

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter – Going Concern Issues

As discussed in Note 16 to the financial statements, subsequent to June 30, 2021 the District experienced cash flow problems which required it to obtain financing from the Humboldt County Office of Education in order to meet their current and future obligations. On October 28, 2021 the Humboldt County Office of Education determined that the District may be unable to meet its financial obligations for the current or two subsequent years, and identified the District as a “lack of going concern”. With the assistance of the Humboldt County Office of Education as well as the Fiscal Crisis and Management Assistance Team (FCMAT), the District is developing plans and procedures, more fully described in Note 16 to the financial statements, to build reserves and improve cash flow.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis on pages 4a through 4e, the budgetary comparison information, the schedule of changes in the net OPEB liability and related ratios, and the schedules of pension liabilities and contributions as listed in the Table of Contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’s basic financial statements. The combining nonmajor fund financial statements and other supplementary schedules listed in the Table of Contents are presented for purposes

LOLETA UNION SCHOOL DISTRICT
INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS –
CONTINUED

of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F-Audit Requirements* (Uniform Guidance) and is also not a required part of the basic financial statements.

The combining nonmajor fund schedules, the schedule of instructional time, the schedule of financial trends and analysis, the reconciliation of annual financial and budget report with audited financial statements, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund schedules and the other supplementary schedules listed in the first sentence of this paragraph, including the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The Organization Schedule and the Schedule of Charter Schools have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 29, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

David L. Mooney & Co.

CERTIFIED PUBLIC ACCOUNTANTS
Eureka, California
April 29, 2022

Loleta Union School District
MANAGEMENT'S DISCUSSION AND ANALYSIS
2020-2021

Introduction

Loleta Union Elementary School District's management presents its views on the district's financial condition, and provides an opportunity to discuss important fiscal issues with the Governing Board and the public. New accounting rules require this discussion and analysis and makes reporting of district's finances similar to that of private business.

The Loleta Union Elementary School District

The District serves the residents of the Loleta community in Humboldt County. At the time of this report, the District serves over 101 students in one school.

The Governing Board's Mission Statement

The mission of the Loleta Union School District is to provide our students with an opportunity to learn about themselves and the world around them in a stable school environment which demonstrates respect and achievement for all in an environment free from prejudice. Through organization, support and a variety of opportunities our students will grow to be caring, educated citizens with a sense of responsibility towards themselves, society, and the environment; acquire a quality basic education with a life-long desire for learning and personal development; and be able to benefit from a program which integrates and weaves the community into the learning process.

Overview of the Financial Statements

The report consists of three parts: Management's Discussion and Analysis the basic financial statements, and required supplementary information.

The first two statements are *district-wide financial statements* that provide information about the District's overall financial status.

The remaining statements are *fund financial statements* that focus on individual parts of the District, reporting the District operations in *more detail* than the district-wide statements.

The *governmental funds* statements tell how basic services, like regular and special education, were financed as well as what remains for future spending.

Loleta Union School District
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
2020-2021

Financial Reports

The first two financial reports, the Statement of Net Position and Statement of Activities, report the district-wide financial condition and activities. In contrast, the individual fund statements focus on reporting the district's operations in more detail. The fund financial statements look at the District's major funds with all other non-major funds presented in total in one column. The major fund for the District is:

- General Fund

Statement of Net Position

The Statement of Net Position accounts for the value of fixed assets and include those values as part of the financial statements. The value of all assets, including buildings, land, equipment, and depreciation are included. Land is accounted for at purchase value, not market value, and is not depreciated. The valuation of school buildings is based on the historical costs. The table below summarizes the value of district assets.

Loleta Union Elementary School District		
NET POSITION		
	<u>2020-2021</u>	<u>2019-2020, as restated</u>
Current & Other Assets	\$ 834,173	\$ 651,200
Capital Assets	\$ 748,674	\$ 827,735
Deferred Outflows of Resources	\$ 697,875	\$ 601,762
Total Assets and Deferred Outflows of Resources	\$2,280,722	\$ 2,080,697
Current Liabilities	\$ 259,235	\$ 205,991
Long-Term Debt	\$2,273,261	\$ 1,939,440
Deferred Inflows of Resources	\$ 265,310	\$ 328,524
Total Liabilities and Deferred Inflows of Resources	\$2,797,806	\$ 2,473,955
Net Investment in Capital Assets	\$ 468,674	\$ 527,735
Restricted	\$ 223,972	\$ 73,107
Unrestricted	\$(1,209,730)	\$ (994,100)
Total Net Position	\$ (517,084)	\$ (393,258)

The 2019-2020 Statement of Net Position and Statement of Activities (shown on next page) were restated in accordance with provisions of GASB 84 to include the Student Activity Fund cash, restricted net assets, revenues, and expenses, which were previously not required to be included in the District's Statement of Net Position or Statement of Activities.

Loleta Union School District
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
2020-2021

Statement of Activities

Total expenses exceeded revenues, which decreased Net Position by \$123,826. The following table summarizes the change to Net Position for the 2019-2020 and 2020-2021 fiscal years.

Loleta Union Elementary School District		
STATEMENT OF ACTIVITIES		
	2020-2021	2019-2020, as restated
Revenues:		
General Revenues:		
Federal and State Aid	\$ 995,712	\$ 1,033,297
Property Taxes	\$ 403,229	\$ 391,490
Other	\$ 28,841	\$ 42,660
Program Revenues	\$1,084,514	\$ 673,018
Total Revenues	\$2,512,296	\$ 2,140,465
Expenses		
Instruction	\$1,608,800	\$ 1,484,068
Instructional-related	\$ 204,053	\$ 358,148
Pupil Services	\$ 276,670	\$ 321,232
General Administration	\$ 241,469	\$ 170,194
Plant Services	\$ 235,327	\$ 226,364
Ancillary Services	\$ 9,873	\$ 16,068
Community Service	\$ 45,017	\$ 69,671
Debt Service	\$ 14,913	\$ 15,913
Total Expenses	\$ 2,636,122	\$ 2,661,658
Increase (Decrease) in Net Position	\$ (123,826)	\$ (521,193)

The total cost of programs and services was \$2,636,122. The District expenses are predominately related to educating and caring for students (79.3%) as shown in the table above. The purely administrative activities of the District accounted for just 9.2% of total costs.

Loleta Union School District
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
2020-2021

Financial Highlights

- Moderate reserve levels were maintained in the 2020-2021 year. The Governing Board requires a 5% Unrestricted Reserve.
- Net Position decreased \$123,826

General Fund Budgetary Highlights

Over the course of the year, the District revised the annual operating budget several times due to updated projections.

Summarized budget and actual information for the combined General Fund and Special Revenue Fund is as follows:

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Positive (Negative) Variance</u>
Total Revenue	\$ 1,818,545	\$ 2,505,085	\$ 2,387,015	\$(118,070)
Total Expenditures	\$ 1,783,033	\$ 2,252,881	\$ 2,166,863	\$ 86,018
Total Transfers Out	\$ (36,116)	\$ (83,241)	\$ (83,074)	\$ 167
Increase (Decrease)				
in fund balance	\$ (604)	\$ 168,963	\$ 137,078	\$ (31,885)

Financial Condition of General Fund

The District continued to maintain a solid financial condition as of June 30, 2021. Moderate reserve levels were maintained in the 2020-2021 year. Available reserves were 11.42% at the end of 2020-2021.

However, as described more fully in Note 16 to the 6/30/21 financial statements, the District's financial condition subsequently changed in 2021-2022. In October 2021 the District was identified by the Humboldt County Office of Education as a "lack of going concern" district, due to expenditures incurred in excess of budgeted and available revenues and resulting deficit cash balances. An emergency loan was obtained from the Humboldt County Office of Education to enable the District to meet its current obligations, and plans are being developed to enable the District to restore its reserves and eliminate deficit cash balances.

Loleta Union School District
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
2020-2021

District Indebtedness

As of June 30, 2021, the District has incurred \$2,273,261 of long term debt as shown in the table below (more detailed information may be found in the Notes section to the financial statements).

Loleta Union Elementary School District		
Noncurrent Debt		
	<u>2020-2021</u>	<u>2019-2020</u>
Bonds Payable	\$ 280,000	\$ 300,000
Net Pension Liability	\$ 1,874,064	\$ 1,540,933
OPEB	\$ 119,197	\$ 98,507
Total Long-Term Debt	\$ 2,273,261	\$ 1,939,440

District Capital Assets

As of June 30, 2021, the District had net capital assets of \$748,674 as shown in the table below.

Loleta Union Elementary School District		
Capital Assets		
	<u>2020-2021</u>	<u>2019-2020</u>
Land	\$ 5,500	\$ 5,500
Buildings	\$ 2,440,541	\$ 2,440,541
Improvements	\$ 293,547	\$ 293,547
Equipment	\$ 207,932	\$ 207,932
Accumulated depreciation	\$ (2,198,846)	\$ (2,119,785)
Net Capital Assets	\$ 748,674	\$ 827,735

Loleta Union School District
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
2020-2021

Factors Bearing on the District's Financial Management

At the time of the financial statements were prepared and audited, the District was aware of two circumstances that could significantly affect its financial health in the future:

- Uncertainties in future state and federal revenues
- Excessive expenditures due to litigation
- Increased need for staff FTEs due to increased SPED student numbers
- Deficit cash balances incurred in 2021-2022 resulting in designation of the District as a "lack of going concern" district. This matter is more fully described in Note 16 to the 6/30/21 financial statements.

Contacting the District's Financial Management

The financial report is designed to provide our citizens, taxpayers, students, investors and creditors with a general overview of the District's finances and to show the District accountability for the money it receives. If you have questions regarding this report or need additional financial information, contact:

Christine Frazier, Interim Superintendent
Loleta Union Elementary School District
PO Box 547
Loleta, California 95551

LOLETA UNION SCHOOL DISTRICT

STATEMENT OF NET POSITION

June 30, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 402,923
Accounts receivable	429,676
Stores	1,574
Invested in capital assets, net of depreciation	748,674
Total assets	<u>1,582,847</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	662,892
Deferred outflows related to other postemployment benefits	34,983
Total deferred outflows of resources	<u>697,875</u>
Total assets and deferred outflows of resources	<u><u>\$ 2,280,722</u></u>
LIABILITIES	
Accounts payable	\$ 135,006
Unearned revenue	24,229
Tax and revenue anticipation note	100,000
Long-term liabilities:	
Due within one year	20,000
Due in more than one year	2,253,261
Total liabilities	<u>2,532,496</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	165,745
Deferred inflows related to other postemployment benefits	99,565
Total deferred inflows of resources	<u>265,310</u>
NET POSITION	
Net investment in capital assets	468,674
Restricted for:	
Capital projects	10,370
Debt Service	30,888
Educational programs	163,670
Other purposes	19,044
Unrestricted	(1,209,730)
Total net position	<u><u>\$ (517,084)</u></u>

The notes to the financial statements are an integral part of this statement.

LOLETA UNION SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

For The Year Ended June 30, 2021

		Program Revenues			Net (Expense) Revenue and changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities					
Instruction	\$ 1,608,800		\$ 848,441		\$ (760,359)
Instruction-related services:					
Supervision of instruction	3,395				(3,395)
Library, media and technology	3,400				(3,400)
School site administration	197,258		15,287		(181,971)
Pupil services:					
Home-to-school transportation	53,380				(53,380)
Food services	183,870	\$ 215	77,648		(106,007)
All other pupil services	39,420		36,057		(3,363)
General administration					
Centralized data processing	6,531				(6,531)
All other general administration	234,938		35,939		(198,999)
Plant services	235,327	3	24,385		(210,939)
Ancillary services	9,873		3,760		(6,113)
Community Services	45,017		42,779		(2,238)
Interest on long-term debt	14,913				(14,913)
Total governmental activities	\$ 2,636,122	\$ 218	\$ 1,084,296		\$ (1,551,608)
General revenues:					
Taxes and subventions:					
Taxes levied for general purposes					\$ 369,879
Taxes levied for debt service					33,350
Federal and state aid not restricted to specific purposes					995,712
Interest and investment earnings					5,543
Interagency revenues					697
Miscellaneous					22,601
Total general revenues					1,427,782
Change in net position					(123,826)
Net position beginning, as restated					(393,258)
Net position ending					\$ (517,084)

The notes to the financial statements are an integral part of this statement.

LOLETA UNION SCHOOL DISTRICT

BALANCE SHEET
GOVERNMENTAL FUNDS

June 30, 2021

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash	\$ 343,171	\$ 59,752	\$ 402,923
Accounts receivable	422,940	6,736	429,676
Stores inventory		1,574	1,574
Total assets	<u>766,111</u>	<u>68,062</u>	<u>834,173</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 766,111</u>	<u>\$ 68,062</u>	<u>\$ 834,173</u>
LIABILITIES			
Accounts payable	\$ 135,006		\$ 135,006
Unearned revenue	22,400	1,829	24,229
Tax Revenue Anticipation Note	100,000		100,000
Total liabilities	<u>257,406</u>	<u>1,829</u>	<u>259,235</u>
DEFERRED INFLOWS OF RESOURCES			
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable	1,000	1,574	2,574
Restricted	163,670	60,302	223,972
Assigned	87,093	4,357	91,450
Unassigned	256,942		256,942
Total fund balances	<u>508,705</u>	<u>66,233</u>	<u>574,938</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 766,111</u>	<u>\$ 68,062</u>	<u>\$ 834,173</u>

The notes to the financial statements are an integral part of this statement.

LOLETA UNION SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION

For The Year Ended June 30, 2021

Total Fund Balances - governmental funds balance sheet: \$ 574,938

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets at historical cost	\$	2,947,520	
Accumulated depreciation		(2,198,846)	
Net			748,674

Noncurrent liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds payable	\$	(280,000)	
Net pension liability		(1,874,064)	
Other postemployment benefits payable		(119,197)	
Total			(2,273,261)

Deferred outflows and inflows of resources relating to pensions and other postemployment benefits (OPEB): In governmental funds, deferred outflows and inflows of resources relating to pensions and OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions and OPEB are reported as follows:

Deferred outflows of resources relating to pensions	\$	662,892	
Deferred inflows of resources relating to pensions		(165,745)	
Deferred outflows of resources relating to OPEB		34,983	
Deferred inflows of resources relating to OPEB		(99,565)	
Total			432,565

Total Net Position, Governmental Activities	\$	(517,084)
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The notes to the financial statements are an integral part of this statement.

LOLETA UNION SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For The Year Ended June 30, 2021

	General	Other Governmental Funds	Total Governmental Funds
Revenues:			
Local control funding formula sources	\$ 1,095,877		\$ 1,095,877
Federal	897,864	\$ 77,374	975,238
Other state	229,949	1,165	231,114
Other local	163,325	37,487	200,812
Total revenues	<u>2,387,015</u>	<u>116,026</u>	<u>2,503,041</u>
Expenditures:			
Instruction	1,407,125		1,407,125
Instruction related services	186,440		186,440
Pupil services	89,050	167,571	256,621
Ancillary services		1,806	1,806
Community services	42,780		42,780
General administration	226,792		226,792
Plant services	214,676	2,159	216,835
Debt service - principal		20,000	20,000
Debt service - interest		14,913	14,913
Total expenditures	<u>2,166,863</u>	<u>206,449</u>	<u>2,373,312</u>
Excess (deficiency) of revenues over (under) expenditures	<u>220,152</u>	<u>(90,423)</u>	<u>129,729</u>
Other financing sources (uses):			
Operating transfers in		83,074	83,074
Operating transfers out	(83,074)		(83,074)
Total other financing sources (uses)	<u>(83,074)</u>	<u>83,074</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	137,078	(7,349)	129,729
Fund balances, July 1, 2020, as restated	371,627	73,582	445,209
Fund balances, June 30, 2021	<u>\$ 508,705</u>	<u>\$ 66,233</u>	<u>\$ 574,938</u>

The notes to the financial statements are an integral part of this statement.

LOLETA UNION SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE
STATEMENT OF ACTIVITIES

For The Year Ended June 30, 2021

Total changes in Fund Balances, governmental funds: \$ 129,729

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Depreciation expense	\$ (79,061)	
Net		(79,061)

Debt service: In governmental funds, repayments of noncurrent debt are reported as expenditures. In the government-wide statements, repayments of noncurrent debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of noncurrent debt were: 20,000

Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year the difference between OPEB costs and actual employer contributions was: (16,626)

Pensions: In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year the difference between accrual basis pension costs and actual employer contributions was: (177,868)

Changes In Net Position, Governmental Activities \$ (123,826)

The notes to the financial statements are an integral part of this statement.

LOLETA UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

1. Summary of Significant Accounting Policies

A. Accounting Policies

The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's "California School Accounting Manual". The accounting policies of the District conform to accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

B. Reporting Entity

The District has no oversight responsibility over any other governmental unit and is not included in any other governmental "reporting entity" as defined in Governmental Accounting Standards Board pronouncements, since the Board of Trustees of the District is elected by the public and has decision-making authority, the power to designate management, the ability to significantly influence operations, and the primary accountability for fiscal matters. There are no component units included within the reporting entity.

The District participates in two joint ventures under joint powers agreements (JPAs): the North Coast Schools' Insurance Group and the North Coast Schools' Medical Insurance Group. The relationship between the District and the JPAs is such that neither JPA is a component unit of the District for financial reporting purposes.

C. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District and its component units.

The government-wide statements are prepared using the economic resources measurement focus. This differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-

LOLETA UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

financing or draws from the general revenues of the District.

Fund Financial Statements:

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

Revenues – Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. “Available” means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Generally, “available” means collectible within the current period or within 60 days after year-end. However, to achieve comparability of reporting among California school districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined “available” for school districts as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must be available before it can be recognized.

LOLETA UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended June 30, 2021

Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

E. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows, liabilities, deferred inflows, fund equity, revenues, and expenditures. Resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into major and non-major funds as follows:

Major Governmental Funds:

The General Fund is the operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Non-major Governmental Funds:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for special purposes. The District had two Special Revenue Funds: the Cafeteria Fund is used to account for the proceeds and expenditures of the Child Nutrition Program and the Student Activity Fund is used to account for the proceeds and expenditures of student body accounts.

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The District maintains one debt service fund.

Capital Projects Funds are used to account for the acquisition and construction of all major governmental general fixed assets. The District maintains two non-major capital project funds: the County Schools Facilities Fund and the Capital Outlay Fund.

LOLETA UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended June 30, 2021

F. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's governing board and the District Superintendent during the year to give consideration to unanticipated income and expenditures. The original and final revised budget are presented for the major funds in the financial statements.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

G. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity

1. Deposits and Investments

Cash balances held in banks and in the Revolving Fund are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized.

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Humboldt County Treasury. The County pools these funds with those of other districts in the County and invests the cash. These pooled funds are carried at cost which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq.

The Humboldt County Treasury has no investments in derivatives.

The District does not have a specific policy which relates to interest rate risk.

2. Stores Inventories and Prepaid Expenditures

Inventories are recorded using the purchase method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued at average cost and consist of expendable supplies held for consumption. Reported inventories are equally offset by a fund balance reserve, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets.

The District has the option of reporting an expenditure in governmental funds for prepaid

LOLETA UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

items either when purchased or during the benefiting period. The District has chosen to report the expenditures when incurred.

3. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated acquisition value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	30
Buildings	50
Building Improvements	20
Vehicles	2-15
Office Equipment	3-15
Computer Equipment	3-15

4. Unearned Revenue

Unearned revenue arises when resources are received before the "measurable" and "available" revenue recognition criteria have been satisfied, or when resources are received prior to the incurrence of qualifying expenditures. Certain grants and entitlements received before eligibility requirements are met are also recorded as unearned revenue.

5. Deferred Inflows and Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until that future period. The items that qualified for reporting in this category are related to the District's net pension liability and the total OPEB (other postemployment benefits) liability, and are listed in detail in the "Pension Plans" and the "Post-Employment Benefits Other Than Pension Benefits" Notes in these financial statements.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that future period. The items that qualified for reporting in this category are related to the District's net pension liability and the total OPEB (other postemployment benefits) liability, and are listed in detail in the "Pension Plans" and the

LOLETA UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

8. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the net position of the District's California State Teachers Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) plans and addition to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

9. Other Postemployment Benefits

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments, if any, are reported at fair value. Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021

10. Noncurrent Obligations

In the government-wide financial statements, noncurrent debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts, if any, are amortized over the life of the bonds using the effective-interest method. Bonds payable, if any, are reported net of applicable bond premium or discount. Bond issuance costs, if any, are expensed as incurred. The District's proportionate share of CalSTRS' and CalPERS' net pension liability is reported and adjusted annually based on actuarial computations.

In the fund financial statements, governmental funds recognize bond premiums and discounts as well as bond issuance costs, during the current period. The face amount of the debt issued, premiums, or discount is reported as other financing sources/uses.

11. Fund Balance

The District reports fund balances in accordance with GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions," which provides clearly

LOLETA UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable — amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted — amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed — amounts that can be used only for specific purposes determined by a formal action of the District's Governing Board. The District's Governing Board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions approved by the Governing Board.

Assigned — amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the Governing Board may assign amounts for specific purposes.

Unassigned — all other spendable amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District's Governing Board has provided otherwise in its commitment or assignment actions.

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts, equal to no less than five percent of General Fund expenditures and other financing uses.

LOLETA UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
 For The Year Ended June 30, 2021

As of June 30, 2021, fund balances were composed of the following:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:			
Revolving cash	\$ 1,000		\$ 1,000
Inventories		\$ 1,574	1,574
Total Nonspendable	1,000	1,574	2,574
Restricted:			
Lottery Instructional Materials	11,495		11,495
Expanded Learning Opportunities Grant	51,059		51,059
Expanded Learning Opportunities Grant:			
Paraprofessionals	7,514		7,514
Cafeteria programs		6,736	6,736
Student activities		12,308	12,308
Ongoing major maintenance	93,602		93,602
County schools facility programs		10,370	10,370
Debt service		30,888	30,888
Total Restricted	163,670	60,302	223,972
Assigned:			
Litigation	74,908		74,908
Donations	4,440		4,440
Lottery	7,745		7,745
Capital outlay		4,357	4,357
Total Assigned	87,093	4,357	91,450
Unassigned:			
Designated for			
economic uncertainties	256,942		256,942
Total Unassigned	256,942	-	256,942
Total Fund Balance	\$ 508,705	\$ 66,233	\$ 574,938

12. Net Position

Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the

LOLETA UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended June 30, 2021

portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position - This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted".

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

13. Local Control Funding Formula/Property Taxes

The District's local control funding formula ("LCFF") is received from a combination of local property taxes, state apportionments, and other local sources.

The County of Humboldt is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of the preceding March 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (March 1), and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The County of Humboldt apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the California Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll-approximately October 1 of each year.

The County Auditor-Controller reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local LCFF sources by the District.

The California Department of Education reduces the District's entitlement by the District's local property tax revenue. The balance is paid from the state General Fund, and is known as the State Apportionment.

The District's base LCFF is the amount of general purpose tax revenue, per average daily attendance (ADA), that the District is entitled to by law. This amount is multiplied by the second period ADA to derive the District's total entitlement.

LOLETA UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
 For The Year Ended June 30, 2021

H. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

I. New Governmental Accounting Standards Board (GASB) Standards

GASB Statement no. 84 - In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. This standard's primary objective is to establish criteria for identifying fiduciary activities and to provide guidance on reporting those activities. The Statement is effective for periods beginning after December 15, 2019. The District implemented this standard during the year ended June 30, 2021. The impact to the financial statements as a result of the implementation of the standard was to move the student body accounts from the a separately presented Statement of Fiduciary Net Position into the Student Activity Fund, a nonmajor special revenue fund.

GASB Statement no. 87 - In June 2017, GASB issued Statement No. 87, *Leases*. This standard's primary objective is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The Statement is effective for periods beginning after June 15, 2021. The District has not determined this Statement's impact on the financial statements

2. Cash and Investments

Cash and investments at June 30, 2021 consisted of the following:

Statement of net position and Governmental

Funds balance sheet:

Cash in Revolving Fund	\$ 1,000
Cash in bank - Student Activity Fund	12,308
Cash with fiscal agent	25,022
Pooled Cash in County Treasury	364,593
Total Cash and Investments	<u>\$ 402,923</u>

Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized. Cash in banks at June 30, 2021 consisted of the following:

	Reported Amount	Bank Balance
Cash in Revolving Fund	\$ 1,000	\$ 930
Cash in bank - Student Activity Fund	12,308	11,760
Total	<u>\$ 13,308</u>	<u>\$ 12,690</u>

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For The Year Ended June 30, 2021

The bank balance is the balance prior to adjustment for items that had not yet cleared the bank as of June 30, 2021.

Cash with fiscal agent consists of undistributed proceeds from the District's tax revenue and anticipation note as of June 30, 2021.

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Humboldt County Treasury as part of the common investment pool. The County is restricted by Government Code Section 53635, pursuant to Section 53601, to invest in time deposits, U.S. Government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, banker's acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements.

Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The three levels of the fair value hierarchy under generally accepted accounting principles are as follows:

Level 1 - inputs are quoted prices in active markets for identical assets or liabilities.

Level 2 - inputs include:

- a) Quoted prices for similar assets or liabilities in active markets;
- b) Quoted prices for identical assets or liabilities in inactive markets;
- c) Inputs other than quoted prices that are observable for the asset or liability;
- d) Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - inputs are significant unobservable inputs.

As of June 30, 2021, the District held no individual investments. The District's fair value measurements were as follows at June 30, 2021:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Level</u>
Pooled Cash in County Treasury	\$ 366,132	2

The District has not recorded fair value adjustments in the basic financial statements as they were determined to be immaterial to the District.

Credit Risk - Investments

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

The County Treasurer's investments consist of 52.84 percent federal agencies, 26.45 percent

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money markets, 2.13 percent municipal bonds, 13.42 percent treasury coupons, 3.58 percent medium term notes, and 1.58 percent certificates of deposit. The S & P credit ratings for these investments include AAA, AA, A+e, and Ae, and non-rated for certificates of deposit and the California State Treasurer's local agency investment fund.

Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that in the event of a failure of the counter party (e.g. broker-dealer) to a transaction, the District will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Neither the California Government Code nor the County's investment policy contains legal or policy requirements that would limit the District's exposure to custodial credit risk for deposits or investments, except that the California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits. As of June 30, 2021, none of the District's deposits were exposed to custodial credit risk.

Interest Rate Risk – Investments

Interest rate risk is the measurement of how changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the more sensitive to changes in market interest rates of its fair value. One of the ways the County of Humboldt Treasurer manages its exposure to interest rate risk is by purchasing a combination of short-term and long-term investments and by timing cash flows from maturities so a portion of its portfolio is maturing or coming close to maturity to ensure the cash flow and liquidity of operations. The weighted average maturity of the County of Humboldt Treasurer's investments is 800 days.

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NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

3. Receivables

Receivables at June 30, 2021 consist of the following:

	General	Other Governmental Funds	Total
Federal Government:			
Federal Programs	\$ 209,754	\$ 6,519	\$ 216,273
State Government:			
Categorical Aid Programs	44,425		44,425
LCFF	134,195		134,195
Lottery	3,198		3,198
Total State Government	181,818	-	181,818
Local Government:			
Other	26,888	217	27,105
Interest	4,480		4,480
Total Local Government	31,368	217	31,585
Total Receivables	<u>\$ 422,940</u>	<u>\$ 6,736</u>	<u>\$ 429,676</u>

4. Interfund Transactions

Interfund Receivables/Payables

As of June 30, 2021, there were no interfund receivables or payables.

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended. Interfund transfers for fiscal year 2020-2021 consisted of the following:

Funds	Transfers In	Transfers Out
General Fund		\$ 83,074
All other funds:		
Cafeteria Fund	\$ 83,074	
	<u>\$ 83,074</u>	<u>\$ 83,074</u>

Transfer from the General Fund to the Cafeteria Fund was for operating expenses.

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NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

5. Capital Assets

Capital asset activity for the period ended June 30, 2021, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental Activities:				
Capital assets not being depreciated				
Land	\$ 5,500			\$ 5,500
Total capital assets not being depreciated	5,500	-	-	5,500
Capital assets being depreciated				
Building	2,440,541			2,440,541
Improvements	293,547			293,547
Equipment	207,932			207,932
Total capital assets being depreciated	2,942,020	-	-	2,942,020
Less: Accumulated depreciation for:				
Buildings	1,715,846	\$ 65,762		1,781,608
Improvements	241,226	9,747		250,973
Equipment	162,713	3,552		166,265
Total accumulated depreciation	2,119,785	79,061	-	2,198,846
Capital assets being depreciated, net	822,235	(79,061)	-	743,174
Governmental activities capital assets, net	<u>\$ 827,735</u>	<u>\$ (79,061)</u>	<u>\$ -</u>	<u>\$ 748,674</u>

Depreciation was charged to governmental activities as follows:

Instruction	\$ 62,344
Food services	3,552
Ancillary services	8,067
Plant services	5,098
	<u>\$ 79,061</u>

6. Joint Ventures

The District participates in two joint ventures under joint powers agreements (JPAs): the North Coast Schools' Insurance Group and the North Coast Schools' Medical Insurance Group.

North Coast Schools' Insurance Group (NCSIG) - The NCSIG arranges for and provides workers compensation and property and liability insurance for its members: all of the Humboldt and Del Norte County School Districts and their County Offices of Education. The NCSIG is governed by a commission composed of one representative from each member agency. A nine member executive committee elected by and from the commission controls the operations of the NCSIG, including selection of management and approval of operating budgets. The NCSIG is independent of any influence by the member districts beyond their representation on the

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commission. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to its participation in the NCSIG.

North Coast Schools' Medical Insurance Group (NCSMIG) - The NCSMIG arranges for and provides medical, dental and vision insurance for its members: Humboldt County Office of Education and all Humboldt County School Districts. The NCSMIG is governed by a board of directors composed of representatives from member districts which have one hundred or more insured lives and one representative for those member districts with less than one hundred insured lives. The Board controls the operations of the NCSMIG including selection of management and approval of operating budgets. NCSMIG is independent of influence by the member districts beyond their representation on the Board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to its participation in the NCSMIG.

The following is a summary of financial information for NCSIG and NCSMIG at June 30, 2020 (the most recent information available):

	<u>NCSIG</u>	<u>NCSMIG</u>
Total assets	\$ 5,886,457	\$ 9,039,785
Total liabilities	<u>1,330,664</u>	<u>4,533,253</u>
Total net position	<u><u>\$ 4,555,793</u></u>	<u><u>\$ 4,506,532</u></u>
 Total revenues	 \$ 7,580,618	 \$ 51,329,471
Total expenses	<u>7,385,174</u>	<u>49,046,296</u>
Change in net position	<u><u>\$ 195,444</u></u>	<u><u>\$ 2,283,175</u></u>

A copy of the most recent financial statements for NCSIG and NCSMIG can be requested by writing to 901 Myrtle Ave., Eureka, CA 95501.

7. Short-term Obligations

The District's short-term debt activity for the year ended June 30, 2021 was as follows:

	Balance, <u>6/30/20</u>	<u>Increase</u>	<u>Decrease</u>	Balance, <u>6/30/21</u>
Tax and revenue anticipation note		\$ 100,000		\$ 100,000
Total	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 100,000</u>

The purpose of the short-term borrowing is to fund ongoing operations of the District. The borrowing is necessary due to the State's deferral of a portion of school districts' 2020-2021 local control funding formula apportionment from 2020-2021 to 2021-2022.

The debt will be repaid directly from the District's 2021-2022 local control funding formula apportionments.

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8. General Obligation Bonds Payable

The outstanding general obligation bonded debt of the District as of June 30, 2021 is:

Date of Issue	Interest Rate	Maturity Date	Amount of Original Issue	Outstanding June 30, 2020	Redeemed Current Year	Outstanding June 30, 2021
2006	5.000%	2020	\$ 115,000	\$ 20,000	\$ 20,000	
2006	5.000%	2025	115,000	115,000		\$ 115,000
2006	6.125%	2027	165,000	165,000		165,000
			<u>\$ 395,000</u>	<u>\$ 300,000</u>	<u>\$ 20,000</u>	<u>\$ 280,000</u>

The annual requirements to amortize general obligation bonds payable, outstanding as of June 30, 2021, are as follows:

Year Ended June 30	Principal	Interest	Total
2022	\$ 20,000	\$ 13,912	\$ 33,912
2023	20,000	12,912	32,912
2024	20,000	11,912	31,912
2025	25,000	10,787	35,787
2026	30,000	9,412	39,412
2027-2031	165,000	22,445	187,445
Totals	<u>\$ 280,000</u>	<u>\$ 81,380</u>	<u>\$ 361,380</u>

9. Noncurrent Obligations

Noncurrent obligations include debt and other noncurrent liabilities. Changes in noncurrent obligations for the period ended June 30, 2021 are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
General obligation bonds payable	\$ 300,000		\$ 20,000	\$ 280,000	\$ 20,000
Net pension liability	1,540,933	\$333,131		1,874,064	
Other post-employment benefits	98,507	20,690		119,197	
Total governmental activities	<u>\$1,939,440</u>	<u>\$353,821</u>	<u>\$ 20,000</u>	<u>\$2,273,261</u>	<u>\$ 20,000</u>

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The funds used to liquidate other noncurrent liabilities in the past are as follows:

<u>Liability</u>	<u>Activity Type</u>	<u>Fund</u>
General obligation bond	Governmental	Debt Service
Net pension liability	Governmental	General
Other post-employment benefits	Governmental	General

10. Excess of Expenditures Over Appropriations

As of June 30, 2021, the District had the following major fund expenditures that exceeded appropriations:

<u>Appropriations Category</u>	<u>Excess Expenditure</u>
General Fund:	
Certificated salaries	\$ 8,388
Employee benefits	10,559

11. Post-Employment Other Than Pension Benefits

Plan Description

The District has established the Loleta Union School District Retiree Healthcare Plan (HC Plan), a single-employer plan. For employees who have worked in the District for over 10 years, the HC Plan provides a District contribution towards healthcare benefits of 4% per year employed by the District toward the contribution cap, not to exceed \$550 per month, for a period of ten years or the age of 65, whichever comes first. The HC Plan has not established or accumulated any assets in a trust. A separate financial report is not prepared for the HC Plan.

Employees Covered

As of the June 30, 2021 actuarial report, the following current and former employees were covered by the benefit terms under the HC Plan:

Active employees	23
Inactive employees or beneficiaries currently receiving benefits	0
Inactive employees entitled to, but not yet receiving benefits	0
Total	<u>23</u>

Contributions

The HC Plan and its contribution requirements are established by agreements with the applicable employee bargaining units and may be amended by agreements between the District and the bargaining units. The annual contribution is based on the current insurance premiums due for the participating retirees. For the fiscal year ended June 30, 2021, the District's cash contributions were \$6,600, and there was no estimated implied subsidy, resulting in total payments of \$6,600. No trust has been created for the purpose of prefunding obligations for past services.

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Total OPEB Liability

The District's total OPEB liability was determined by an actuarial valuation dated June 30, 2020, based on the following actuarial methods and assumptions:

Actuarial Assumptions:

Actuarial Cost Method	Entry-age actuarial cost method
Discount Rate	2.16%
Inflation	2.75%
Salary Increases	2.75% per annum, in aggregate
Investment Rate of Return	2.16%
Mortality Rate (1)	Derived using 2020 CalSTRS Mortality study and 2017 CalPERS Active Mortality for Miscellaneous and School Employees study.
Pre-Retirement Turnover (2)	Derived using 2020 CalSTRS Termination Rates study and 2017 CalPERS Termination Rates for School Employees study.
Healthcare Trend Rate	4.00%

There were no plan assets as of June 30, 2021.

Discount Rate

The discount rate used to measure the total OPEB liability was 2.16 percent, based on an index of 20-year General Obligation municipal bonds.

Changes in the OPEB Liability

The changes in the total OPEB liability for the HC Plan are as follows:

	Increase (Decrease)
	<u>Total OPEB Liability</u>
Balance at June 30, 2020 (Measurement Date June 30, 2020)	\$ 98,507
Changes recognized for the measurement period:	
Service cost	17,845
Interest	2,363
Changes of assumptions	482
Net Changes	<u>20,690</u>
Balance at June 30, 2021 (Measurement Date June 30, 2021)	<u>\$ 119,197</u>

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Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2021:

	1% Decrease (1.16%)	Current Discount Rate (2.16%)	1% Increase (3.16%)
Total OPEB Liability	\$ 131,173	\$ 119,197	\$ 108,061

Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the net OPEB liability of the District if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2021:

	1% Decrease (3.0%)	Current Healthcare Cost Trend Rate (4.0%)	1% Increase (5.0%)
Total OPEB Liability	\$ 99,890	\$ 119,197	\$ 143,114

Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time.

Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The recognition period differs depending on the source of the gain or loss.

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2021, the District recognized OPEB expense of \$23,260. As of fiscal year ended June 30, 2021, the District reported deferred outflows and inflows of resources related to OPEB as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 34,983	
Difference between expected and actual experience		\$ 99,565
Total	\$ 34,983	\$ 99,565

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Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

Fiscal Year Ended June 30:	Increase (Decrease) Pension Expense
2022	\$ (3,582)
2023	(3,582)
2024	(3,582)
2025	(3,582)
2026	(3,582)
Thereafter	(46,672)
Total	<u>\$ (64,582)</u>

Payable to the HC Plan

At June 30, 2021, the District reported no amount payable for any outstanding amount of contributions to the HC plan required for the year ended June 30, 2021.

12. Pension Plans

A. General Information about the Pension Plans

All qualified employees are covered under cost-sharing multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are eligible to participate in the California State Teachers' Retirement System (CalSTRS), and classified employees are eligible to participate in the California Public Employees' Retirement System (CalPERS).

Public Employees' Retirement System (PERS)

Plan Description

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. All qualified full-time and part-time classified employees of the public school system are eligible to participate in the District's PERS Plan. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Headquarters, 400 Q Street, Sacramento, California 95811.

LOLETA UNION SCHOOL DISTRICT
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The Plan's provisions and benefits in effect at June 30, 2021 are summarized as follows:

	CalPERS	
	Prior to January 1, 2013	On or After January 1, 2013
Hire date		
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits, as a % of eligible compensation	2.00%	2.00%
Required employee contribution rates	7.0%	7.0%
Required employer contribution rates	20.700%	20.700%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. It is the responsibility of the District to make necessary accounting adjustments to reflect the impact due to any Employer Paid Member Contributions or situations where members are paying a portion of the employer contribution.

For the year ended June 30, 2021, the CalPERS contributions recognized as part of pension expense for the Plan were as follows:

Contributions - employer	\$	84,605
Contributions - employee (paid by employer)		-
Total	\$	<u>84,605</u>

State Teachers' Retirement System (STRS)

Plan Description

The District contributes to the State Teachers' Retirement System (STRS), a cost-sharing, multiple-employer, public employee retirement system defined benefit pension plan administered by STRS. All qualified full-time and part-time public school teachers and certain other employees of the public school system are eligible to participate in the District's STRS Plan. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate

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comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from the STRS Headquarters, 100 Waterfront Place, West Sacramento, California 95605.

The Plan's provisions and benefits in effect at June 30, 2021 are summarized as follows:

	CalSTRS	
	Prior to January 1, 2013	On or After January 1, 2013
Hire date		
Benefit formula	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits, as a % of eligible compensation	2.00%	2.00%
Required employee contribution rates	10.25%	10.205%
Required employer contribution rates	16.15%	16.15%

Contributions

Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method.

For the year ended June 30, 2021, the CalSTRS contributions recognized as part of pension expense for the Plan were as follows:

Contributions - employer	\$	96,998
Contributions - employee (paid by employer)		-
Total	\$	<u>96,998</u>

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2021, the District reported net pension liabilities for its proportionate shares of the net pension liability as follows:

PERS Plan	\$	913,830
STRS Plan		960,234
Total	\$	<u>1,874,064</u>

The District's net pension liability for each Plan is measured as its proportionate share of the net pension liability for the Plan as a whole. The net pension liability of each of the Plans is

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measured as of June 30, 2020, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to each pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for each Plan as of the measurement date June 30, 2020 was as follows:

	CalPERS	CalSTRS
Proportion - Measurement date June 30, 2019	0.003000%	0.000738%
Proportion - Measurement date June 30, 2020	0.002978%	0.000991%
Change - Increase (Decrease)	-0.000022%	0.000253%

For the year ended June 30, 2021, the District recognized pension expense of \$420,169.

At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date - CalPERS	\$ 92,623	
Pension contributions subsequent to measurement date - CalSTRS	83,166	
Differences between actual and expected experience - CalPERS	45,323	
Differences between actual and expected experience - CalSTRS	1,694	\$ 27,080
Changes in assumptions - CalPERS	3,351	
Changes in assumptions - CalSTRS	93,636	
Change in employer's proportion - CalSTRS	194,349	129,182
Change in employer's proportion - CalPERS	106,917	9,483
Net differences between projected and actual earnings on plan investments - CalPERS	19,023	
Net differences between projected and actual earnings on plan investments - CalSTRS	22,810	
	<u>\$ 662,892</u>	<u>\$ 165,745</u>

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\$175,789 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	Increase (Decrease) Pension Expense
2022	\$ 80,870
2023	101,312
2024	64,599
2025	29,199
2026	13,597
Thereafter	31,781
Total	<u>\$ 321,358</u>

Actuarial Assumptions

For the measurement period ended June 30, 2020 (the measurement date), the total pension liability for each Plan was determined by rolling forward the June 30, 2019 total pension liability. The June 30, 2020 total pension liabilities for each plan were based on the following actuarial assumptions:

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Public Employees' Retirement System (PERS)

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry-age normal cost method
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Projected Salary Increase	Varies by age and length of service
Investment Rate of Return	7.15% (a)
Asset valuation method	Market value
Mortality Rate Table	Custom (b)
Post Retirement Benefit Increase	2.0% until purchasing power protection allowance floor applies, 2.50% thereafter

(a) - Net of pension plan investment and administrative expenses, including inflation

(b) - The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

State Teachers' Retirement System (STRS)

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry-age normal cost method
Discount Rate	7.10%
Inflation	2.75%
Payroll Growth	3.50%
Projected Salary Increase	Varies by age and length of service
Investment Rate of Return	7.1% (a)
Asset valuation method	Expected actuarial value of assets plus one-third of the difference between the expected actuarial value of assets and the fair market value of assets.
Mortality	Custom (b)
Post Retirement Benefit Increase	2.0% simple

(a) - Net of investment expenses but gross of administrative expenses.

(b) - CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among our members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

LOLETA UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

Discount Rate

State Teachers' Retirement System (STRS)

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10%) and assuming that contributions, benefit payments and administrative expenses occur midyear. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS investment staff and investment consultants as inputs to the process. The actuarial investment rate of return assumption was adopted by the CalSTRS board in January 2020 in conjunction with the most recent experience study. For each future valuation, the consulting actuary reviews the return assumptions for reasonableness based on the most current capital market assumptions.

Best estimates of 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-term (20-Year) Expected Real Rate of Return
Public Equity	42%	4.75%
Fixed Income	12%	1.25%
Real Estate	15%	3.55%
Private Equity	13%	6.25%
Risk Mitigating Strategies	10%	1.75%
Inflation Sensitive	6%	3.25%
Cash / Liquidity	2%	-0.35%
Total	100%	

Public Employees' Retirement System (PERS)

The discount rate used to measure the total pension liability for the Plan was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially

LOLETA UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects the long-term expected real rate of return by asset class.

Asset Class	Assumed Allocation	Real Return Years 1 - 10 (a)	Real Return Years 11+ (b)
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Sensitive	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	100.0%		

(a) - An expected inflation rate of 2.0% was used for this period.

(b) - An expected inflation rate of 2.92% was used for this period.

LOLETA UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability for the plans, calculated using the discount rate for the plans, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

PERS

	Discount Rate less 1% (6.15%)	Current Discount (7.15%)	Discount Rate plus 1% (8.15%)
Plan's net pension liability	<u>\$ 1,313,801</u>	<u>\$ 913,830</u>	<u>\$ 581,879</u>

STRS

	Discount Rate less 1% (6.1%)	Current Discount (7.1%)	Discount Rate plus 1% (8.1%)
Plan's net pension liability	<u>\$ 1,450,779</u>	<u>\$ 960,234</u>	<u>\$ 555,219</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plans' fiduciary net position is available in the separately issued CalPERS and CalSTRS financial reports available on the CalPERS' and CalSTRS' websites.

C. Payable to the Pension Plan

At June 30, 2021, the District reported no amount payable for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2021.

LOLETA UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

D. Special Funding Situation

The State of California is legally responsible for making contributions directly to the STRS Pension Plan on behalf of school districts. This is considered a "special funding situation". The following are required disclosures regarding the special funding situation for the STRS Pension Plan:

State of California nonemployer contributing entity's proportionate share of net pension liability associated with the District	\$ 495,001
District's proportionate share of net pension liability	<u>960,234</u>
Total of State of California and District Share of the Net Pension Liability	<u><u>\$ 1,455,235</u></u>
Revenue recognized in Statement of Activities for support provided by the State of California as a nonemployer contributing entity	<u><u>\$ 66,247</u></u>

13. Restatement of Fund Balance and Net Position

During the year ended June 30, 2021 the District implemented a new accounting standard, GASB 84, *Fiduciary Activities*. Based on the new provisions included in GASB 84 the District has determined that the Student Activity Fund, which was previously reported as an Agency Fund and included in a separate Statement of Fiduciary Net Position, now meets the definition of a Special Revenue Fund. The Student Activity Fund has therefore been included in the District's overall fund balance and net position for the year ended June 30, 2021, and the beginning governmental fund balance and government-wide net position has been restated to include the prior year ending balance of the Student Activity Fund. The effects of the restatements are as follows:

	Statement of Revenues, Expenditures, and Changes in Fund Balance		Statement of Net Position and Statement of Activities
	Other Governmental Funds	Total Fund Balance	Government- Wide Net Position
Fund balance/net position previously reported, 6/30/2020	\$ 63,228	\$ 434,855	\$ (403,612)
Restatement for the effects of GASB 84: Add: 6/30/20 balance in Student	<u>10,354</u>	<u>10,354</u>	<u>10,354</u>
Fund balance/net position as restated, 7/1/2020	<u><u>\$ 73,582</u></u>	<u><u>\$ 445,209</u></u>	<u><u>\$ (393,258)</u></u>

LOLETA UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

14. Risk Management

The District is exposed to various risks of loss related to torts, theft or destruction of assets, errors and omissions, and natural disasters. The District manages these risks of loss through participation in public entity risk pools, as described in the note regarding "Joint Ventures". There have been no significant reductions in insurance coverage from the prior year. For each of the past three years settlements did not exceed insurance coverage.

15. Commitments and Contingencies

State and Federal Allowances, Awards and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

COVID-19 Impact and Considerations

In March 2020 the World Health Organization declared the outbreak of the novel coronavirus COVID-19 a global pandemic. The nature of the pandemic resulted in changes in staffing, funding, and instructional methods throughout the 2020-2021 school year.

The extent to which the COVID-19 pandemic may impact the District will depend on future developments which are uncertain, such as the duration of the outbreak, additional governmental mandates issued to mitigate the spread of the disease, business closures, economic disruptions, and the effectiveness of actions taken to contain and treat the virus. Accordingly, the COVID-19 pandemic may have a negative impact on the District's future operations, the size and duration of which is difficult to predict. The District's management will continue to actively monitor the situation and may take further actions altering operations that the District's management determines are in the best interests of its employees and students, or as required by federal, state, or local authorities.

Pooled Cash in County Treasury

A large portion of the District's cash is held in pooled cash accounts in the County of Humboldt Treasury. The County of Humboldt Auditor-Controller's Office has not finalized its accounting or closed the books for either the fiscal year ended June 30, 2020 or June 30, 2021. Therefore, the District has not been able to complete the final reconciliation between the District's June 30, 2021 cash balances and the County of Humboldt's final cash balances. The District has taken steps to reconcile the June 30, 2021 cash balances reported in the District's financial statements to the most recent information available from the Humboldt County Auditor-Controller's Office. However, since the Auditor-Controller's Office has not closed the books for the years ended June 30, 2020 or June 30, 2021, it is possible that the County could make adjustments to prior cash balances subsequent to the issuance of the District's June 30, 2021 audited financial statements. If any subsequent changes are made to the cash balances by the Auditor-Controller's Office, those changes will be reconciled and adjusted in either the County of Humboldt's records or the District's records as necessary, in the year ending June 30, 2022. The District does not anticipate any material changes to its June 30, 2021 reported cash balances.

LOLETA UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2021

16. Going Concern Issues

In October 2021 the District experienced an unexpected cash flow shortage which required it to obtain emergency financing in the amount of \$170,000 from the Humboldt County Office of Education (HCOE). The cash flow shortage was due to 2021-22 expenditures for salaries and benefits that are estimated to be \$378,000 over the approved budget for 2021-22. This was apparently due to positions being filled that were not part of the adopted budget. This increase in 2021-22 expenditures exceeds the available and projected 2021-22 revenues that the District currently has budgeted. The possible effect of this cash flow shortage is the inability of the District to pay its current and ongoing obligations. As a result of these conditions, the County Superintendent of Schools, in accordance with Education Code Section 42127.6, determined that the District may be unable to meet its financial obligations for the current or two subsequent fiscal years, and is taking action under 42127.6 to identify the District as a “lack of going concern”.

In addition to the short-term loan obtained from the HCOE, the District’s plans regarding this issue include:

1. Assignment by the HCOE of a fiscal advisor, with stay and rescind authority, paid for by the County Superintendent, to advise the District on its financial condition.
2. Contracting with the Fiscal Crisis and Management Assistance Team to perform a Fiscal Health Risk Analysis.
3. Submitting to the HCOE a proposal for addressing the fiscal conditions that resulted in the HCOE’s determination that the District may not be able to meet its financial obligations.
4. Not entering into any non-voter approved debt (e.g., tax and revenue anticipation notes, capital leases) unless the County Superintendent determines that repayment of the debt is probable.
5. Submittal of any collective bargaining agreement to the HCOE at least 10 days prior to the governing board’s public review.
6. Freezing all unrestricted General Fund discretionary expenditures, unless operationally necessary.
7. Implementing a hiring freeze on all positions that do not provide direct and essential services to students.
8. Preparation of cash flow analysis and monthly or quarterly budget revisions.

The District anticipates that with the emergency financing from the HCOE and the implementation of the planned actions above, it will be able to continue as a going concern.

REQUIRED SUPPLEMENTARY INFORMATION

LOLETA UNION SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL (GAAP)
GENERAL FUND

For The Year Ended June 30, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive - (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual (GAAP Basis)</u>	
Revenues:				
Local control funding formula sources	\$ 1,004,295	\$ 1,095,876	\$ 1,095,877	\$ 1
Federal revenues	474,267	954,220	897,864	(56,356)
Other state revenues	139,530	276,452	229,949	(46,503)
Other local revenues	200,453	178,537	163,325	(15,212)
Total revenues	<u>1,818,545</u>	<u>2,505,085</u>	<u>2,387,015</u>	<u>(118,070)</u>
Expenditures:				
Certificated salaries	509,325	492,143	500,531	(8,388)
Classified salaries	333,611	510,680	474,445	36,235
Employee benefits	381,800	452,364	462,923	(10,559)
Books and supplies	75,768	247,732	214,794	32,938
Services and other operating expenditures	381,960	447,004	437,993	9,011
Other outgo	100,569	102,958	76,177	26,781
Total expenditures	<u>1,783,033</u>	<u>2,252,881</u>	<u>2,166,863</u>	<u>86,018</u>
Excess of revenues over expenditures	<u>35,512</u>	<u>252,204</u>	<u>220,152</u>	<u>(32,052)</u>
Other financing sources (uses):				
Transfers out	<u>(36,116)</u>	<u>(83,241)</u>	<u>(83,074)</u>	<u>167</u>
Total other financing uses	<u>(36,116)</u>	<u>(83,241)</u>	<u>(83,074)</u>	<u>167</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	<u>(604)</u>	<u>168,963</u>	<u>137,078</u>	<u>(31,885)</u>
Fund balances, July 1, 2020	<u>371,627</u>	<u>371,627</u>	<u>371,627</u>	<u>-</u>
Fund balances, June 30, 2021	<u>\$ 371,023</u>	<u>\$ 540,590</u>	<u>\$ 508,705</u>	<u>\$ (31,885)</u>

LOLETA UNION SCHOOL DISTRICT
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS FOR THE LAST TEN
YEARS *

For The Year Ended June 30, 2021

Measurement Period, June 30	2021	2020	2019	2018
Total OPEB Liability:				
Service cost	\$ 17,845	\$ 21,218	\$ 19,712	\$ 19,184
Interest on the total OPEB liability	2,363	5,649	4,909	4,667
Changes in assumptions	482	35,350	3,183	-
Experience (gains)/losses		(110,629)	-	-
Benefit payments		(7,756)	(7,060)	(6,788)
Net change in OPEB liability	20,690	(56,168)	20,744	17,063
Total OPEB liability - beginning	98,507	154,675	133,931	116,868
Total OPEB liability - ending	<u>\$ 119,197</u>	<u>\$ 98,507</u>	<u>\$ 154,675</u>	<u>\$ 133,931</u>
Covered-employee payroll	\$ 1,038,477	\$ 994,940	\$ 899,749	\$ 790,828
Total OPEB liability as a percentage of covered-employee payroll	11.478%	9.901%	17.191%	16.936%

Notes to Schedule

The District's retiree healthcare plan had no assets accumulated in a trust that meets the criteria in Governmental Accounting Standards Board Statement no. 75, paragraph 4.

Change in Assumptions:	The interest and discount rate changed from 2.2% to 2.16%	The interest and discount rate changed from 3.5% to 2.2%	The interest and discount rate changed from 3.8% to 3.5%	None
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- * - Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

LOLETA UNION SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY FOR THE
LAST TEN YEARS * - CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS)
June 30, 2021

Year Ended	Proportion of the net pension liability	Proportionate share of the net pension liability	Covered- employee payroll	Proportionate share of the net pension liability as percentage of covered- employee payroll	CalPERS State- wide fiduciary net position (in thousands)	CalPERS State- wide total pension liability (in thousands)	Plan fiduciary net position as a percentage of the total pension liability
June 30, 2021	0.002978%	\$ 913,830	\$ 429,008	213.0%	\$ 71,606,596	\$ 102,289,672	70.00%
June 30, 2020	0.003000%	\$ 874,210	\$ 418,934	208.7%	\$ 68,156,741	\$ 97,300,992	70.05%
June 30, 2019	0.002190%	\$ 584,979	\$ 290,433	201.4%	\$ 64,796,136	\$ 91,459,284	70.85%
June 30, 2018	0.002280%	\$ 544,296	\$ 291,137	187.0%	\$ 60,998,386	\$ 84,871,026	71.87%
June 30, 2017	0.001985%	\$ 392,000	\$ 238,095	164.6%	\$ 55,912,965	\$ 75,663,026	73.90%
June 30, 2016	0.001997%	\$ 294,000	\$ 221,140	132.9%	\$ 56,911,066	\$ 71,651,164	79.43%
June 30, 2015	0.001733%	\$ 197,000	\$ 181,901	108.3%	\$ 56,940,365	\$ 68,292,799	83.38%
June 30, 2014	*						
June 30, 2013	*						
June 30, 2012	*						

NOTES TO SCHEDULE:

Benefit changes: There were no benefit changes in any of the years presented above.

Changes in assumptions: There were no changes in assumptions for the years ended June 30, 2021 and 2020. For the year ended June 30, 2019 the inflation rate was changed from 2.75% to 2.5% and the payroll growth rate was changed from 3.0% to 2.75%. For the year ended June 30, 2018 the discount rate was lowered from 7.65% to 7.15%. For the year ended June 30, 2016 the discount rate was changed from 7.50% to 7.65%.

* - Historical information is required only for measurement periods for which GASB 68 is applicable. GASB 68 was implemented in the year ended June 30, 2015. Future years' information will be displayed up to 10 years as information becomes available.

LOLETA UNION SCHOOL DISTRICT

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY FOR THE LAST TEN YEARS *-
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM (STRS)

June 30, 2021

Year Ended	District's proportion of the net pension liability	District's proportionate share of the net pension liability	State of California's nonemployer contributing entity's proportionate share of the net pension liability associated with the District	Total District and State of California share of net pension liability	Covered-employee payroll	Proportionate share of the net pension liability as percentage of covered-employee payroll	CalSTRS State-wide fiduciary net position (in thousands)	CalSTRS State-wide total pension liability (in thousands)	Plan fiduciary net position as a percentage of the total pension liability
June 30, 2021	0.00099%	\$ 960,234	\$ 495,001	\$ 1,455,235	\$ 519,872	184.7%	\$ 246,984,000	\$ 343,893,000	71.82%
June 30, 2020	0.00074%	\$ 666,723	\$ 363,742	\$ 1,030,465	\$ 416,464	160.1%	\$ 238,862,000	\$ 329,178,000	72.56%
June 30, 2019	0.00087%	\$ 796,573	\$ 457,805	\$ 1,254,378	\$ 463,848	171.7%	\$ 224,869,000	\$ 316,776,000	70.99%
June 30, 2018	0.00092%	\$ 853,659	\$ 505,018	\$ 1,358,677	\$ 496,364	172.0%	\$ 210,290,000	\$ 302,769,000	69.46%
June 30, 2017	0.00097%	\$ 786,700	\$ 448,000	\$ 1,234,700	\$ 480,642	163.7%	\$ 189,113,000	\$ 269,994,000	70.04%
June 30, 2016	0.00101%	\$ 678,000	\$ 359,000	\$ 1,037,000	\$ 467,708	145.0%	\$ 191,882,000	\$ 259,146,000	74.04%
June 30, 2015	0.00098%	\$ 572,000	\$ 345,000	\$ 917,000	\$ 435,660	131.3%	\$ 190,474,016	\$ 248,911,000	76.52%
June 30, 2014	*								
June 30, 2013	*								
June 30, 2012	*								

NOTES TO SCHEDULE:

Benefit changes: There were no benefit changes in any of the years presented above.

Changes in assumptions: For the year ended June 30, 2021 (19/20 measurement date) changes of assumptions were to termination rates and service retirement rates. There were no changes in assumptions for the year ended June 30, 2020 and 2019. For the year ended June 30, 2018 the inflation rate was lowered from 3.0% to 2.75%, the investment rate was lowered from 7.6% to 7.1%, and the payroll growth was lowered from 3.75% to 3.5%.

* - Historical information is required only for measurement periods for which GASB 68 is applicable. GASB 68 was implemented in the year ended June 30, 2015. Future years' information will be displayed up to 10 years as information becomes available.

LOLETA UNION SCHOOL DISTRICT
SCHEDULE OF CONTRIBUTIONS FOR THE LAST TEN YEARS *
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS)

June 30, 2021

Year Ended	Contractually required contribution (actuarially determined)	Contribution in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered- employee payroll	Contributions as a percentage of covered- employee payroll
June 30, 2021	\$ 84,605	\$ 84,605	\$ -	\$ 429,008	19.72%
June 30, 2020	\$ 75,043	\$ 75,043	\$ -	\$ 418,934	17.91%
June 30, 2019	\$ 44,944	\$ 44,944	\$ -	\$ 290,433	15.47%
June 30, 2018	\$ 40,433	\$ 40,433	\$ -	\$ 291,137	13.89%
June 30, 2017	\$ 28,207	\$ 28,207	\$ -	\$ 238,095	11.85%
June 30, 2016	\$ 26,030	\$ 26,030	\$ -	\$ 221,140	11.77%
June 30, 2015	\$ 20,813	\$ 20,813	\$ -	\$ 181,901	11.44%
June 30, 2014	*				
June 30, 2013	*				
June 30, 2012	*				

NOTES TO SCHEDULE:

Actuarial valuation date 6/30/2019

Methods and assumptions used to determine contribution rates for current year:

Actuarial funding method	Entry age normal cost
Amortization method	Level percentage of payroll, closed
Discount Rate	7.15%
Inflation	2.50%
Payroll growth	2.75%
Projected Salary Increase	Varies by age and length of service
Investment rate of return	7.15%, net of pension plan investment expense
Asset valuation method	Market value
Mortality	Custom (a)
Post Retirement Benefit Increase	2.0% until purchasing power protection allowance floor applies, 2.50% thereafter

(a) - The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

* - Historical information is required only for measurement periods for which GASB 68 is applicable. GASB 68 was implemented in the year ended June 30, 2015. Future years' information will be displayed up to 10 years as information becomes available.

LOLETA UNION SCHOOL DISTRICT
SCHEDULE OF CONTRIBUTIONS FOR THE LAST TEN YEARS *
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM (STRS)
June 30, 2021

Year Ended	Contractually required contribution (actuarially determined)	Contribution in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered- employee payroll	Contributions as a percentage of covered- employee payroll
June 30, 2021	\$ 96,998	\$ 96,998	\$ -	\$ 519,872	18.66%
June 30, 2020	\$ 64,598	\$ 64,598	\$ -	\$ 416,464	15.51%
June 30, 2019	\$ 66,575	\$ 66,575	\$ -	\$ 463,848	14.35%
June 30, 2018	\$ 61,545	\$ 61,545	\$ -	\$ 496,364	12.40%
June 30, 2017	\$ 52,011	\$ 52,011	\$ -	\$ 480,642	10.82%
June 30, 2016	\$ 41,631	\$ 41,631	\$ -	\$ 467,708	8.90%
June 30, 2015	\$ 35,942	\$ 35,942	\$ -	\$ 435,660	8.25%
June 30, 2014 *					
June 30, 2013 *					
June 30, 2012 *					

NOTES TO SCHEDULE:

Actuarial valuation date 6/30/2019

Methods and assumptions used to determine contribution rates for current year:

Actuarial cost method	Entry age normal cost
Amortization method	Level percentage of payroll, closed
Discount Rate	7.1%
Inflation	2.75%
Payroll Growth	3.5%
Projected Salary Increase	Varies by age and length of service
Investment Rate of Return	7.1%, net of investment expenses but gross of administrative expenses.
Asset valuation method	Expected actuarial value of assets plus one-third of the difference between the expected actuarial value of assets and the fair market value of assets.
Mortality	Custom (a)
Post Retirement Benefit Increase	2.0% simple

(a) - CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among our members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries.

* - Historical information is required only for measurement periods for which GASB 68 is applicable. GASB 68 was implemented in the year ended June 30, 2015. Future years' information will be displayed up to 10 years as information becomes available.

SUPPLEMENTARY INFORMATION

LOLETA UNION SCHOOL DISTRICT

COMBINING BALANCE SHEET -

NONMAJOR FUNDS

June 30, 2021

	Cafeteria Fund	Student Activity Fund	County School Facilities Fund	Capital Outlay Fund	Bond Interest Redemption Fund	Total Other Governmental Funds
ASSETS						
Cash	\$ 1,829	\$ 12,308	\$ 10,370	\$ 4,357	\$ 30,888	\$ 59,752
Accounts receivable	6,736					6,736
Stores inventory	1,574					1,574
Total assets	<u>10,139</u>	<u>12,308</u>	<u>10,370</u>	<u>4,357</u>	<u>30,888</u>	<u>68,062</u>
DEFERRED OUTFLOWS OF RESOURCES						
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 10,139</u>	<u>\$ 12,308</u>	<u>\$ 10,370</u>	<u>\$ 4,357</u>	<u>\$ 30,888</u>	<u>\$ 68,062</u>
LIABILITIES						
Unearned revenue	\$ 1,829					\$ 1,829
Total liabilities	<u>1,829</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,829</u>
DEFERRED INFLOWS OF RESOURCES						
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Nonspendable	1,574					1,574
Restricted	6,736	\$ 12,308	\$ 10,370		\$ 30,888	60,302
Assigned				\$ 4,357		4,357
Total fund balances	<u>8,310</u>	<u>12,308</u>	<u>10,370</u>	<u>4,357</u>	<u>30,888</u>	<u>66,233</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 10,139</u>	<u>\$ 12,308</u>	<u>\$ 10,370</u>	<u>\$ 4,357</u>	<u>\$ 30,888</u>	<u>\$ 68,062</u>

LOLETA UNION SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - NONMAJOR FUNDS

For The Year Ended June 30, 2021

	Cafeteria Fund	Student Activity Fund	County School Facilities Fund	Capital Outlay Fund	Bond Interest Redemption Fund	Total Other Governmental Funds
Revenues:						
Federal revenue	\$ 77,374					\$ 77,374
Other state revenue	1,165					1,165
Other local revenue	181	\$ 3,760	\$ -	\$ 17	\$ 33,529	37,487
Total revenues	78,720	3,760	-	17	33,529	116,026
Expenditures:						
Classified salaries	63,501					63,501
Employee benefits	42,875					42,875
Books and supplies	58,578	1,806				60,384
Services and other operating expenses	4,776					4,776
Debt Service - Principal					20,000	20,000
Interest					14,913	14,913
Total expenditures	169,730	1,806	-	-	34,913	206,449
Excess (deficiency) of revenues over (under) expenditures	(91,010)	1,954	-	17	(1,384)	(90,423)
Other financing sources (uses):						
Operating transfers in	83,074					83,074
Total other financing sources (uses)	83,074	-	-	-	-	83,074
Net change in fund balance	(7,936)	1,954		17	(1,384)	(7,349)
Fund balances, July 1, 2020, as restated	16,246	10,354	\$ 10,370	4,340	32,272	73,582
Fund balances, June 30, 2021	\$ 8,310	\$ 12,308	\$ 10,370	\$ 4,357	\$ 30,888	\$ 66,233

LOLETA UNION SCHOOL DISTRICT

ORGANIZATION

For The Year Ended June 30, 2021

The Loleta Union School District was established in 1951, and is comprised of an area of approximately twenty-four square miles located in Humboldt County. There were no changes in the boundaries of the District during the current year. The District is currently operating one elementary school, grades kindergarten through eighth.

The Board of Trustees for the fiscal year ended June 30, 2021 was composed of the following members, each with a four year term:

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
John Simmons	President	2024
Charmin Bailey	Clerk (Appointed October 2020)	2022
Glen Shewry	Member	2024
Christine Perez	Member	2024
Benda Jaurez	Member (Appointed November 2020)	2022
Kirsten Boyce	Member (Resigned November 2020)	
Amanda Benson	Member (Resigned October 2020)	

ADMINISTRATION

Autumn Chapman
District Superintendent/Principal

LOLETA UNION SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME

For The Year Ended June 30, 2021

<u>Grade Level</u>	<u>Number of Days Traditional Calendar *</u>	<u>Status</u>
Kindergarten	180	Complied
Grade 1	180	Complied
Grade 2	180	Complied
Grade 3	180	Complied
Grade 4	180	Complied
Grade 5	180	Complied
Grade 6	180	Complied
Grade 7	180	Complied
Grade 8	180	Complied

This schedule presents information on the amount of instruction days offered by the District and whether the District complied with the provisions of Education Code Section 46200 through 46208.

* The District did not use a multitrack calendar.

LOLETA UNION SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
For The Year Ended June 30, 2021

General Fund	For The Year Ended			
	Budget 6/30/2022	6/30/2021	6/30/2020	6/30/2019
Revenues and other financial sources	\$ 2,551,049	\$ 2,387,015	\$ 2,001,702	\$ 2,034,971
Expenditures	2,487,011	2,166,863	2,198,422	1,873,889
Other uses and transfers out	99,183	83,074	74,279	62,876
Total Outgo	2,586,194	2,249,937	2,272,701	1,936,765
Change in Fund Balance	\$ (35,145)	\$ 137,078	\$ (270,999)	\$ 98,206
Ending Fund Balance	\$ 473,560	\$ 508,705	\$ 371,627	\$ 642,626
Available Reserves	\$ 324,708	\$ 256,942	\$ 183,801	\$ 180,822
Designated for Economic Uncertainties	\$ 324,708	\$ 256,942	\$ 183,801	\$ 180,822
Undesignated, Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ -
Available Reserves as a Percentage of Total Outgo	12.56%	11.42%	8.09%	9.34%
Total Long-Term Debt	\$ 2,253,261	\$ 2,273,261	\$ 1,939,440	\$ 1,856,227
Average Daily Attendance at P-2	100	96	95	110

This schedule discloses the District's financial trends by displaying past years' data along with current budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable amount of time.

The General Fund balance has decreased \$133,921 over the past two years. The fiscal year 2021-2022 budget projects a decrease of \$35,145 (6.9%). For a district this size, the State recommends available reserves of at least five percent of total expenditures, transfers out, and other uses (total outgo), or \$71,000, whichever is greater.

The District has incurred an operating deficit in one of the last three years, and anticipates incurring an operating deficit during the 2021-2022 fiscal year. Total long-term debt has increased by \$417,034 over the past two years, due to the requirement to recognize the District's proportionate share of the State-wide STRS and PERS net pension liability, as well as the liability for other postemployment benefits.

Regular average daily attendance decreased by 14 over the past two years. The District anticipates an increase of four ADA for the fiscal year 2021-2022.

LOLETA UNION SCHOOL DISTRICT

SCHEDULE OF CHARTER SCHOOLS

For The Year Ended June 30, 2021

<u>Charter Schools Chartered by District</u>	<u>Charter Number</u>	<u>Included in District Financial Statements, or Separate Report</u>
None		

LOLETA UNION SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended June 30, 2021

Federal Grantor/Pass Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
Federal Programs:			
U.S. Department of the Treasury:			
Passed through California Department of Education (CDE):			
Coronavirus Relief Fund - Covid19	21.019	25516	\$ 160,858
Total Passed Through California Department of Education (CDE)			<u>160,858</u>
Total U.S. Department of the Treasury			<u>160,858</u>
U.S. Department of Education:			
Impact Aid, PL81-874	84.041	10015	<u>249,713</u>
Passed through California Department of Education (CDE):			
Elementary and Secondary School Emergency Relief (ESSER) Fund-Covid19	84.425D	15536	48,192
Elementary and Secondary School Emergency Relief (ESSER II) Fund-Covid19	84.425D	15547	80,212
Governor's Emergency Education Relief (GEER) Fund - Covid19	84.425C	15517	17,020
Total Education Stabilization Funds, Assistance Listing 84.425			<u>145,424</u>
Special Education: IDEA Basic Loc. Assist. Entitlement Part B	84.027	13379	<u>42,546</u>
Total Special Education Cluster			<u>42,546</u>
ESEA: Title I, Part A, ESSA School Improvement Funding	84.010	15438	58,890
ESEA: Title I, Part A, Basic Grants	84.010	13797	209,896
Total ESEA: Title I, Part A, Assistance Listing 84.010			<u>268,786</u>
ESEA: Title II, Part A, Supporting Effective Instruction	84.367	14341	6,343
ESEA: Title V, Part B, Rural & Low Income Schools	84.358A	14356	9,599
Indian Education	84.060	10011	4,595
ESEA: Title IV, Part A, Student Support and Academic Enrichment	84.424	15396	10,000
Total Passed Through California Department of Education (CDE)			<u>487,293</u>
Total U.S. Department of Education			<u>737,006</u>
U.S. Department of Agriculture:			
Passed through California Department of Education (CDE):			
Child Nutrition Program: National School Lunch - Seamless Summer Option	10.555	13391	44,141
Child Nutrition Program: National School Lunch	10.555	13391	8,830
Child Nutrition Program: School Breakfast - Seamless Summer Option	10.553	13526	12,744
Child Nutrition Program: School Breakfast	10.553	13526	5,544
Total Child Nutrition Cluster			<u>71,259</u>
Child Nutrition: Fresh Fruit and Vegetable Program	10.582	14968	6,115
Total Passed Through California Department of Education (CDE)			<u>77,374</u>
Total U.S. Department of Agriculture			<u>77,374</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 975,238</u>

The accompanying notes are an integral part of this schedule.

LOLETA UNION SCHOOL DISTRICT

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended June 30, 2021

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.

The District did not use the ten percent de minimis indirect cost rate.

LOLETA UNION SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
REPORT WITH AUDITED FINANCIAL STATEMENTS

For The Year Ended June 30, 2021

	General Fund	Special Reserve Fund	Student Activity Fund
June 30, 2021 Annual Financial and Budget Report Fund Balance	\$ 323,337	\$ 185,369	\$ 9,567
Adjustments and Reclassifications			
Increasing and (Decreasing) the Fund Balance -			
Reclassify Special Reserve Fund	185,369	(185,369)	
Increase cash			2,741
Rounding	(1)		
June 30, 2021 Audited Financial Statements Fund Balance	<u>\$ 508,705</u>	<u>\$ -</u>	<u>\$ 12,308</u>

OTHER INDEPENDENT AUDITOR'S REPORT

Mark G. Wetzel, CPA

Michael R. Cline, CPA

Kenneth X. Stringer, CPA

D | L | M

DAVID L. MOONIE & CO., LLP
Certified Public Accountants

Aaron S. Weiss, CPA

Matthew J. Hague, CPA

LOLETA UNION SCHOOL DISTRICT

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS

Board of Trustees
Loleta Union School District
P.O. Box 547
Loleta, California 95551-0547

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Loleta Union School District (the "District") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated April 29, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as Findings 2021-003 and 2021-004 to be material weaknesses.

LOLETA UNION SCHOOL DISTRICT
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS - CONTINUED

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompany Schedule of Findings and Questioned Costs as Findings 2021-001, 2021-002, and 2021-005 to be significant deficiencies

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

District's Response to Findings

The District's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

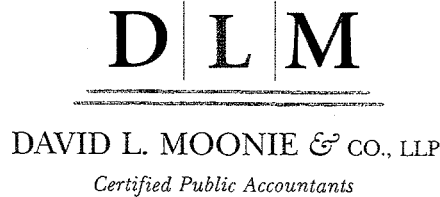
David L. Moonie + Co.

CERTIFIED PUBLIC ACCOUNTANTS

Eureka, California

April 29, 2022

Mark G. Wetzel, CPA
Michael R. Cline, CPA
Kenneth X. Stringer, CPA



Aaron S. Weiss, CPA
Matthew J. Hague, CPA

LOLETA UNION SCHOOL DISTRICT

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Trustees
Loleta Union School District
P.O. Box 547
Loleta, California 95551-0547

Compliance

We have audited the Loleta Union School District's (the District) compliance with the requirements specified in the *2020-21 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel, that are applicable to the District's educational programs for the year ended June 30, 2021.

Management's Responsibility

Compliance with the applicable compliance requirements referred to above is the responsibility of the District's management.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with the applicable compliance requirements referred to above based on our compliance audit.

Our compliance audit was conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2020-21 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in the *California Code of Regulations*, Title 5, Section 19810 and following. The compliance audit included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary under the circumstances. We believe that our compliance audit provides a reasonable basis for our opinion. Our compliance audit does not provide a legal determination of the District's compliance.

LOLETA UNION SCHOOL DISTRICT

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE – CONTINUED

In connection with our compliance audit referred to above, we tested the following compliance requirements:

<u>Description</u>	<u>Procedures Performed</u>
Attendance and distance learning	Yes
Teacher certification and misassignments	Yes
Kindergarten Continuance	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Not applicable
Classroom Teacher Salaries	Yes
Early Retirement Incentive Program	Not applicable
GANN Limit Calculation	Yes
School Accountability Report Card	Yes
K-3 Grade Span Adjustment	Yes
Apprenticeship: Related and Supplemental Instruction	Not applicable
Comprehensive School Safety Plan	Yes
School Districts of Choice	Not applicable
California Clean Energy Jobs Act	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Charter Schools:	
Independent Study-Course Based	Not applicable
Attendance	Not applicable
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study	Not applicable
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Charter School Facility Grant Program	Not applicable

Opinion

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that are applicable to the District's educational programs for the year ended June 30, 2021.

LOLETA UNION SCHOOL DISTRICT

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE – CONTINUED

Purpose of this Report

The purpose of this report on state compliance is solely to describe the scope of our testing of the District's state compliance and the results of that testing based on the requirements specified in the *2020-21 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

David L. Moonie + Co.

CERTIFIED PUBLIC ACCOUNTANTS

Eureka, California

April 29, 2022

Mark G. Wetzel, CPA
Michael R. Cline, CPA
Kenneth X. Stringer, CPA



DAVID L. MOONIE & CO., LLP
Certified Public Accountants

Aaron S. Weiss, CPA
Matthew J. Hague, CPA

LOLETA UNION SCHOOL DISTRICT

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Trustees
Loleta Union School District
P.O. Box 547
Loleta, California 95551-0547

Report on Compliance for Each Major Federal Program

We have audited Loleta Union School District's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

LOLETA UNION SCHOOL DISTRICT

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE - CONTINUED

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

The management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Findings 2021-003 and 2021-004 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2021-005 to be a significant deficiency.

LOLETA UNION SCHOOL DISTRICT

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE - CONTINUED

The District's responses to the internal control over compliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The District's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

David L. Moonie + Co.

CERTIFIED PUBLIC ACCOUNTANTS

Eureka, California

April 29, 2022

FINDINGS AND QUESTIONED COSTS

LOLETA UNION SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For The Year Ended June 30, 2021

Section I - Summary of Auditor's Results
Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? Yes

Significant deficiencies identified not considered
to be material weaknesses? Yes

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? Yes

Significant deficiencies identified not considered
to be material weaknesses? Yes

Type of auditor's report issued on compliance for
major programs: Unmodified

Any audit findings disclosed that are required to be
reported in accordance with the Uniform Guidance
Section 200.516(a) Yes

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title I, Part A
84.010	Title I, Part A, Comprehensive School Improvement
21.019	Coronavirus Relief Fund

Dollar threshold used to distinguish between
Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? No

LOLETA UNION SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For The Year Ended June 30, 2021

Section II – Financial Statement Findings

2021-001: PAYROLL INTERNAL CONTROL (CODE 30000)

Criteria

Good internal controls include review of special pay calculations to verify accuracy of the calculation.

Condition

During our testing of payroll, in which we selected six employee paychecks, we noted one employee who was incorrectly paid for extra hours when no extra hours were worked that pay period. We determined that the error was due to prior month extra hours that were inadvertently carried over as a recurring item in successive payrolls. Upon discovery of this error we reviewed all employee paychecks for two months and noted no other errors. This error appears to be an isolated occurrence. The error resulted in an estimated overpayment of \$10,646.

Effect

The District overpaid one employee by \$10,646.

Cause

Clerical error.

Recommendation

We recommend that the District set up a payment plan with the affected employee to collect the full amount of the overpayment over time.

Views of Responsible Officials and Planned Corrective Actions

The District agrees and will adhere to the corrective action plan described in the "District's Corrective Action Plan" section immediately following this section of the audit report.

2021-002: LATE FILING OF AUDIT REPORT (CODE 30000)

Criteria

Education Code Section 41020(h) provides that not later than December 15 an audit report for the preceding fiscal year is to be filed with the County Superintendent of Schools, the California Department of Education, and the State Controller's Office. For the year ended June 30, 2021, the due date was extended to January 31, 2022.

LOLETA UNION SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For The Year Ended June 30, 2021

Condition

Prior to the initial January 31, 2022 deadline, the District obtained an extension until February 28, 2022 to file the audit report. The District was subsequently approved an additional extension to March 31, 2022. The District's audit report was filed in March 2022.

Effect

The County Superintendent of Schools, the Department of Education, and the State Controller's Office received the report approximately three months after the initial January 31, 2022 deadline.

Cause

Delays related to Covid-19 resulted in the auditor's request to extend the filing deadline. Subsequent financial difficulties and staff changes resulted in further delays.

Recommendation

We recommend that the District and the auditor work closely in the future to plan for a timely filing of the audit.

Views of Responsible Officials and Planned Corrective Actions

The District agrees to the recommendation and will adhere to the corrective action plan described in the "District's Corrective Action Plan" section immediately following this section of the audit report.

2021-003: ACCOUNTS PAYABLE INTERNAL CONTROL (CODE 30000 AND CODE 50000)

Criteria

Good internal controls over accounts payable include documentation of approval of the expenditure, and proper filing of the supporting documentation. The Uniform Guidance, Subpart E-Cost Principles, Section 200.403(g) requires that costs charged to federal programs must be adequately documented.

Condition

During our testing of expenditures for goods and services, in which we selected 92 expenditures, the District was unable to find the support for 45 of the selected expenditures, totaling \$72,049. This includes 9 expenditures charged to the major federal programs of the District totaling \$6,998 (\$2,652 for ESEA Title I and \$4,346 for the Coronavirus Relief Fund). Projecting our sample results to the entire population, the total potential amount of expenditures with missing documentation

LOLETA UNION SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For The Year Ended June 30, 2021

is \$270,000, including \$14,680 for Title I expenditures and \$4,346 for Coronavirus Relief Fund expenditures.

In addition, the District was not using purchase orders to document pre-approval of purchases.

Effect

Supporting documentation for 49 percent of our selected sample was not on hand at the District for review. Therefore, we were unable to independently review and verify the allowability of 45 expenditures totaling \$72,049.

Cause

The missing support appears to be due to an error in filing and saving records, brought about by changes in staffing at the District and by remote work during the Covid-19 pandemic. The District's checks are prepared and issued by the Humboldt County Office of Education. Prior to issuance of any check, the District is required to submit an approved prelist along with supporting documentation for all requested checks. It is highly unlikely that checks were issued by the Humboldt County Office of Education without supporting documentation. In our opinion the supporting documentation existed at the time the checks were issued, but have somehow subsequently been lost or destroyed.

In addition, the District did not have a procedure in place to require completion of purchase orders for all expenditures.

Recommendation

We recommend that the District require all original documents supporting District expenditures to be maintained and filed at the District office and not be transported off-site.

We further recommend that the District implement procedures to require the completion of purchase orders or expense authorization forms prior to expenditures being incurred by the District.

Views of Responsible Officials and Planned Corrective Actions

The District agrees and will adhere to the corrective action plan described in the "District's Corrective Action Plan" section immediately following this section of the audit report.

LOLETA UNION SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For The Year Ended June 30, 2021

Section II – Federal Award Findings and Questioned Costs

2021-004: ACCOUNTS PAYABLE INTERNAL CONTROL (CODE 30000 AND CODE 50000) – REPEAT OF FINDING 2021-003.

Because Finding 2021-003 affects internal control over federal programs as well as general internal controls, that finding is repeated here in the Federal Awards and Questioned Costs section of the Schedule of Findings and Questioned Costs. See Finding 2021-003 for details.

Programs Affected

National School Lunch Program (U.S. Department of Agriculture, Federal Assistance Listing Number 10.555, Passed through the California Department of Education, award year 2020/21, award number not available).

National School Breakfast Program (U.S. Department of Agriculture, Federal Assistance Listing number 10.553, passed through the California Department of Education, award year 2020/21, award number not available)

Child Nutrition Fresh Fruit & Vegetable Program (U.S. Department of Agriculture, Federal Assistance Listing Number 10.582, Passed through the California Department of Education, award year 2020/21, award number not available).

ESEA: Title I, Part A, Basic Grants (U.S. Department of Education, Federal Assistance Listing Number 84.010, Passed through the California Department of Education, award year 2020/21, award number not available).

ESEA: Title I, Part A, ESSA School Improvement Funding (U.S. Department of Education, Federal Assistance Listing Number 84.010, Passed through the California Department of Education, award year 2020/21, award number not available).

ESEA: Title II, Part A, Supporting Effective Instruction (U.S. Department of Education, Federal Assistance Listing Number 84.367, Passed through the California Department of Education, award year 2020/21, award number not available).

Rural and Low Income Schools (U.S. Department of Education, Federal Assistance Listing Number 84.358A, Passed through the California Department of Education, award year 2020/21, award number not available).

Impact Aid, PL81-874 (U.S. Department of Education, Federal Assistance Listing Number 84.010, award year 2020/21, award number not available).

Special Education: IDEA Basic Loc. Assist. Entitlement Part B (U.S. Department of Education, Federal Assistance Listing Number 84.027, Passed through the California Department of Education, award year 2020/21, award number not available).

Indian Education (U.S. Department of Education, Federal Assistance Listing Number 84.060, Passed through the California Department of Education, award year 2020/21, award number not available).

ESEA: Title IV, Part A, Student Support and Academic Enrichment (U.S.

LOLETA UNION SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For The Year Ended June 30, 2021

Department of Education, Federal Assistance Listing Number 84.424, Passed through the California Department of Education, award year 2020/21, award number not available).

CARES Act ESSR Funds (U.S. Department of Education, Federal Assistance Listing Number 84.425D, Passed through the California Department of Education, award year 2020/21, award number not available).

CRSSA Act ESSR II Funds (U.S. Department of Education, Federal Assistance Listing Number 84.425D, Passed through the California Department of Education, award year 2020/21, award number not available).

Governor's Emergency Education Relief (GEER) Fund (U.S. Department of Education, Federal Assistance Listing Number 84.425C, Passed through the California Department of Education, award year 2020/21, award number not available).

Coronavirus Relief Funds CARES Act (U.S. Department of Treasury, Federal Assistance Listing Number 21.019, Passed through the California Department of Education, award year 2020/21, award number not available)

Criteria

See Finding 2021-003 for details.

Condition

See Finding 2021-003 for details.

Effect

See Finding 2021-003 for details.

Questioned Costs

The computed total potential questioned costs based on our sample error rate are \$14,680 for ESEA: Title I, and \$4,346 for the Coronavirus Relief Fund.

Cause

See Finding 2021-003 for details. The District did not have a procedure in place to require completion of purchase orders for all expenditures.

Recommendation

See Finding 2021-003 for details.

Views of Responsible Officials and Planned Corrective Actions

See Finding 2021-003 for details.

LOLETA UNION SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For The Year Ended June 30, 2021

2021-005: FEDERAL TIME CERTIFICATION (CODE 50000)

Programs Affected

National School Lunch Program (U.S. Department of Agriculture, Federal Assistance Listing Number 10.555, Passed through the California Department of Education, award year 2020/21, award number not available).

National School Breakfast Program (U.S. Department of Agriculture, Federal Assistance Listing number 10.553, passed through the California Department of Education, award year 2020/21, award number not available)

ESEA: Title I, Part A, Basic Grants (U.S. Department of Education, Federal Assistance Listing Number 84.010, Passed through the California Department of Education, award year 2020/21, award number not available).

ESEA: Title I, Part A, ESSA School Improvement Funding (U.S. Department of Education, Federal Assistance Listing Number 84.010, Passed through the California Department of Education, award year 2020/21, award number not available).

ESEA: Title II, Part A, Supporting Effective Instruction (U.S. Department of Education, Federal Assistance Listing Number 84.367, Passed through the California Department of Education, award year 2020/21, award number not available).

Special Education: IDEA Basic Loc. Assist. Entitlement Part B (U.S. Department of Education, Federal Assistance Listing Number 84.027, Passed through the California Department of Education, award year 2020/21, award number not available).

Rural and Low Income Schools (U.S. Department of Education, Federal Assistance Listing Number 84.041, Passed through the California Department of Education, award year 2020/21, award number not available).

Impact Aid, PL81-874 (U.S. Department of Education, Federal Assistance Listing Number 84.010, award year 2020/21, award number not available).

CARES Act ESSR Funds (U.S. Department of Education, Federal Assistance Listing Number 84.425D, Passed through the California Department of Education, award year 2020/21, award number not available).

CRSSA Act ESSR II Funds (U.S. Department of Education, Federal Assistance Listing Number 84.425D, Passed through the California Department of Education, award year 2020/21, award number not available).

Coronavirus Relief Funds CARES Act (U.S. Department of Treasury, Federal Assistance Listing Number 21.019, Passed through the California Department of Education, award year 2020/21, award number not available)

Criteria

The Code of Federal Regulations, 2 CFR Section 200.430(i) requires that charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed.

LOLETA UNION SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For The Year Ended June 30, 2021

Condition

The District's policy is to utilize monthly and semi-annual federal time certifications for employees charged to federal programs. During testing of payroll, we noted that the District failed to obtain the signed certifications in 2020-2021.

Effect

Wages charged to federal programs were not supported by the required time certifications. Based on review of job classifications, it does not appear that wages were over-charged to the federal programs.

Questioned Costs

Total wages charged to all federal programs during the year were \$338,341. Based on review of job classifications and payroll records, it does not appear that wages were over-charged to the federal programs.

Cause

Clerical error related to Covid-19 and staffing turnover.

Recommendation

We recommend that the District closely monitor their procedures to obtain signed federal time certifications from employees on a timely basis, and ensure that the documents are obtained and filed for audit verification.

Views of Responsible Officials and Planned Corrective Actions

The District agrees and will adhere to the corrective action plan described in the "District's Corrective Action Plan" section immediately following this section of the audit report.

Section IV – State Award Findings and Questioned Costs

None noted.

DISTRICT'S CORRECTIVE ACTION PLAN

FINDING 2021-001: PAYROLL INTERNAL CONTROL (CODE 30000)

Name of contact person: Christine Frazier, Interim Superintendent

Corrective Action: The District will follow legal requirements to set up a payment plan with the overpaid employee for the full amount of the overpayment over time.

Proposed Completion Date: To be determined when the agreement for the payment plan is executed.

FINDING 2021-002: LATE FILING OF AUDIT REPORT (CODE 30000)

Name of contact person: Christine Frazier, Interim Superintendent

Corrective Action: The District and the auditor will work closely in the future to plan for a timely filing of the audit.

Proposed Completion Date: December 15, 2022

FINDING 2021-003: ACCOUNTS PAYABLE INTERNAL CONTROL (CODE 30000 AND CODE 50000)

Name of contact person: Christine Frazier, Interim Superintendent

Corrective Action: The District will require that all original documents supporting District expenditures be maintained and filed at the District office and not be transported off-site. Secondly, the District will implement procedures to require the completion of purchase orders or expense authorization forms prior to expenditures being incurred by the District.

Proposed Completion Date: April 2022

FINDING 2021-004: ACCOUNTS PAYABLE INTERNAL CONTROL (CODE 30000 AND CODE 50000) – REPEAT OF FINDING 2021-004

Because Finding 2021-003 affects internal control over federal programs as well as general internal controls, that finding was repeated as a federal finding in the Federal Awards and Questioned Costs section of the Schedule of Findings and Questioned Costs. **See Finding 2021-003 for corrective action plan details.**

DISTRICT'S CORRECTIVE ACTION PLAN - CONTINUED

FINDING 2021-005: FEDERAL TIME CERTIFICATIONS (CODE 50000)

Name of contact person: Christine Frazier, Interim Superintendent

Corrective Action: The District will closely monitor their procedures to obtain signed federal time certifications from employees on a timely basis, and ensure that the documents are obtained and filed for audit verification.

Proposed Completion Date: June 30, 2022

LOLETA UNION SCHOOL DISTRICT
SCHEDULE OF PRIOR AUDIT FINDINGS

For The Year Ended June 30, 2021

2020-001: ATTENDANCE (CODE 10000)

Condition

The District applied and received approval for an allowance of attendance due to School closure for one day due severe storms. During our audit procedures we noted that the District did not properly account for this emergency day of attendance. The emergency day was included in the calculation of ADA with 100% attendance for all students for that day. The proper calculation is to remove that day from total days of attendance, and not claim any apportionment days of attendance for that day. This error resulted in an overstatement of ADA in the amount of 0.14 on the P-2/Annual report.

Recommendation

We recommend that the District amend its P-2 and Annual attendance reports to the audited amounts as noted in the “Condition” section of this finding.

We further recommend that all future approved emergency days of attendance are accounted for by not including the day in the number of days in the period, and not including any apportionment days of attendance for the emergency day.

Current Status

Implemented.

2020-002: COMPREHENSIVE SCHOOL SAFETY PLAN (CODE 40000)

Condition

The District developed and approved its Comprehensive School Safety Plan, but the Plan was not formally approved until May 14, 2020, subsequent to the required March 1 annual deadline

Recommendation

We recommend that the District ensure that the Comprehensive School Safety Plan is reviewed, and updated if needed, on an annual basis prior to March 1 each year.

Current Status

Implemented.

LOLETA UNION SCHOOL DISTRICT

SCHEDULE OF PRIOR AUDIT FINDINGS - CONTINUED

For The Year Ended June 30, 2021

2020-003: AFTER SCHOOL EDUCATION AND SAFETY (ASES) PROGRAM (CODE 40000)

Condition

During our testing of attendance reported on the semi-annual attendance reports for ASES, which included tracing the attendance claimed for 14 students for a one-week period from the daily attendance recap to the daily sign-in/out forms, we noted 13 days where attendance was claimed when the sign-in/out form showed the student as absent. Based on this error rate, we project a total overstatement of reported days in the amount of 577 days on the 1st semi-annual report. We also recomputed the total of 100% of student attendance records for the 1st semi-annual report and found an understatement of reported attendance by 213 days. The net of these errors is a projected overstatement of the 1st semester attendance report by 364 days. The total originally reported attendance for the 1st semester was 3,116.

Recommendation

We recommend that the District amend the 1st semi-annual report to decrease attendance days by 364, to a total of 2,752 days.

We further recommend that procedures be implemented to check the accuracy of attendance recorded on individual student attendance records, and to better document and double-check the total of the individual attendance records reported on each semi-annual attendance report.

Current Status

Implemented.

**Indian Parent Committee Information
for Title VI Indian Education Formula Grant Program**

LEA Name: Loleta Union Elementary City Loleta State CA Zip Code 95551
PR Award #: S060A22

Directions: All LEA applicants will upload: (1) the Indian Parent Committee Application Approval; and (2) the Indian Parent Committee Membership List into the ED's electronic application system before EASIE Part II closes.

Section I: Indian Parent Committee Application Approval (Note: This section is to be completed by the Indian Parent Committee.)

Directions: All LEA applicants must develop the project with the participation of a parent committee selected in accordance with ESEA section 6114(c); and with the written approval of that parent committee. (ESEA Section 6114(c)(4)).

Attestation: The Indian Parent Committee (IPC) attests that the IPC for the above entity participated fully in the planning and development of the application for the Indian Education grant funds and approves the proposed program as either a regular formula grant program, Title I Schoolwide program, or Integration of Services under ESEA Section 6116. The IPC approval date confirms when the proposed program was approved. The IPC also attests that it had an opportunity to review the program in a timely fashion and that the program is consistent with the purpose of the formula grant program for Indian students. If a Title I schoolwide application was submitted and approved by the IPC, the IPC understands that the Title VI project funds will be combine with Title I and other federal funding. In doing so, the IPC has determined that including project funds within a Title I schoolwide program would not diminish the availability of culturally-related activities for Indian students. The IPC determined that the program will directly enhance the educational experience of Indian students. (ESEA Sections 6114(c)(4)(C) and 6115(c))

IPC Approval Date: May 2, 2022

Printed Name of Title VI Parent Committee Chairperson/Designee

Lisa Armstrong

Signature of Title VI Parent Committee Chairperson/Designee



Section 2: Indian Parent Committee (IPC) Membership List (Note: This section is to be completed by either the IPC or the LEA applicant.)

Directions: All LEA applicants will provide a list of printed names of all current members of the IPC. ESEA section 6114(c)(4) requires the IPC to be comprised of **parents and family members** of Indian children in the LEA's schools; **representatives of Indian tribes** on Indian lands located within 50 miles of any school that the agency will serve if such tribes have any

children in such school; **teachers** in the schools; and if appropriate, **Indian students** attending secondary schools of the agency. More than one-half of the total number of Indian Parent Committee members must be parents and family members of eligible Indian children.

List all parents and family members in this column	List all Tribal members, if applicable in this column	List all teachers in this column	List all students in this column
Crystal Sand	Darryl Sherman	Jennifer Fairbanks	
Sarah Sand	Madison Flynn	Brenda Hubner	
Rose Hernandez	Sheila Moon		
Charmin Bailey			

Section 3: Indian Parent Committee (IPC) Bylaws

Directions: Within six months of receiving the award, the LEA assures the IPC will adopt and abide by reasonable bylaws for the conduct of the activities of the committee. (ESEA Section 6114(c)(4)(D))

**Indian Parent Committee Information
for Title VI Indian Education Formula Grant Program**

LEA Name: Loleta Union Elementary City Loleta State CA Zip Code 95551
PR Award #: S060A22

Directions: All LEA applicants will upload: (1) the Indian Parent Committee Application Approval; and (2) the Indian Parent Committee Membership List into the ED's electronic application system before EASIE Part II closes.

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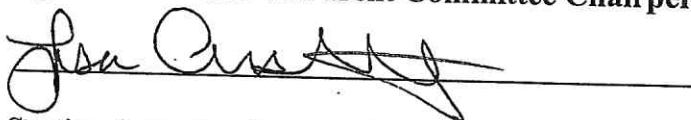
Attestation: The Indian Parent Committee (IPC) attests that the IPC for the above entity participated fully in the planning and development of the application for the Indian Education grant funds and approves the proposed program as either a regular formula grant program, Title I Schoolwide program, or Integration of Services under ESEA Section 6116. The IPC approval date confirms when the proposed program was approved. The IPC also attests that it had an opportunity to review the program in a timely fashion and that the program is consistent with the purpose of the formula grant program for Indian students. If a Title I schoolwide application was submitted and approved by the IPC, the IPC understands that the Title VI project funds will be combine with Title I and other federal funding. In doing so, the IPC has determined that including project funds within a Title I schoolwide program would not diminish the availability of culturally-related activities for Indian students. The IPC determined that the program will directly enhance the educational experience of Indian students. (ESEA Sections 6114(c)(4)(C) and 6115(c))

IPC Approval Date: May 2, 2022

Printed Name of Title VI Parent Committee Chairperson/Designee

Lisa Armstrong

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children in such school; **teachers** in the schools; and if appropriate, **Indian students** attending secondary schools of the agency. More than one-half of the total number of Indian Parent Committee members must be parents and family members of eligible Indian children.

List all parents and family members in this column	List all Tribal members, if applicable in this column	List all teachers in this column	List all students in this column
Crystal Sand	Darryl Sherman	Jennifer Fairbanks	
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Rose Hernandez	Sheila Moon		
Charmin Bailey			

Section 3: Indian Parent Committee (IPC) Bylaws

Directions: Within six months of receiving the award, the LEA assures the IPC will adopt and abide by reasonable bylaws for the conduct of the activities of the committee. (ESEA Section 6114(c)(4)(D))

To: Loleta Board of Trustee
From: Christine Frazier, Interim Superintendent
Re: Universal PreKindergarten in California (UPK)
Date: May 12, 2022

The district is required to participate in the Universal PreKindergarten (UPK) program. The program provides that every school district must serve students following the established timeline below:

21/22	22/23	23/24	24/25	25/26
Turn five between September 2 and December 2; at district discretion,	Turn five between September 2 and February 2; at district discretion,	Turn five between September 2 and April 2; at district discretion, turn	Turn five between September 2 and June 2; at district discretion, turn	Turn four by September 1

The district has been excepting and providing services to students that turn 4 during the 21/22 in their TK/Kindergarten class already. Therefore this change is simply one that provides revenue for these students incrementally for the next 4 years. The district will provide these 4yr olds in a TK Kindergarten combination class. The class will operate full day. At this point we do not have any plans to apply for California State Preschool Program. We intend to offer services to students eligible for early admittance to TK, and for children whose fifth birthday occurs after the enrollment date for the year of implementation during the 22/23, 23/24, 24/25, 25/26 school years.

We will ensure that our UPK plan is aligned with the vision of a P–3 continuum. The development team for our district’s UPK Plan shall include professionals from early education, curriculum and instruction, student programs, workforce, HR, business services, special education, multilingual education, expanded learning and after-school, and facilities primarily from the Humboldt County Office of Education. Furthermore, to create a strong UPK system that meets families’ needs, the voices and choices of parents should be centered. Furthermore, the district shall conduct outreach to the early learning and care providers that operate within the district in informing the on-going development and assessment of the district’s UPK Plan.

**Expanded Learning Opportunities
Program Plan Guide**

EXPANDED LEARNING OPPORTUNITIES PROGRAM PLAN GUIDE

Prepared by:
Expanded Learning Division

California Department of Education
1430 N Street, Suite 3400
Sacramento, CA 95814-5901
916-319-0923



This Program Plan Template Guide is required by California *Education Code (EC)*
Section 46120(b)(2)

Note: This cover page is an example, programs are free to use their own logos
and the name of their program.

Expanded Learning Opportunities Program Plan Guide

experiences. It is the intent of the Legislature that expanded learning programs are pupil-centered, results driven, include community partners, and complement, but do not replicate, learning activities in the regular school day and school year. (EC Section 8482.1[a])

“Expanded learning opportunities” has the same meaning as “expanded learning” as defined in EC Section 8482.1. “Expanded learning opportunities” does not mean an extension of instructional time, but rather, opportunities to engage pupils in enrichment, play, nutrition, and other developmentally appropriate activities. (EC Section 46120[e][1])

Instructions

This Program Plan needs to be approved by the LEA’s Governing Board in a public meeting and posted on the LEA’s website.

The program plan template guide is considered a living document that is periodically reviewed and adjusted to reflect the needs of the community, updates in the law, and to provide continuous improvement in the development of an effective ELO-P.

The LEA is responsible for creating, reviewing, and updating the program plan every three years in accordance with EC Section 8482.3(g)(1). LEAs are encouraged to work collaboratively with partners and staff to develop and review the program plan. The LEA is responsible for the plan and the oversight of any community partners or subcontractors. The LEA should include any partners in the development and review of the plan. It is recommended that the plan be reviewed annually.

The Expanded Learning Division adopted the *Quality Standards for Expanded Learning in California* (Quality Standards) and introduced requirements for Continuous Quality Improvement (CQI) to help programs engage in reflection and be intentional about program management practices and activities delivered to students. To create the program plan, provide a narrative description in response to the prompts listed under each Quality Standard below. The LEA may customize and include additional prompts, such as describing SEL activities, or refining the plan. In addition to the narrative response, it may be useful to include tables, charts, or other visual representations that contribute to the understanding of the ELO-P. LEAs are encouraged to download and reference the Quality Standards in order to provide ongoing improvements to the program. The Quality Standards can be found on the California Department of Education’s (CDE) Quality Standards and CQI web page, located at <https://www.cde.ca.gov/ls/ex/qualstandcqi.asp>.

Expanded Learning Opportunities Program Plan Guide

3—Skill Building

Describe how the program will provide opportunities for students to experience skill building.

- By motivating students with involvement.
- Being enthusiastic about our subjects taught.
- Working with their strengths and interests.
- When possible give choices.
- Incorporating role play, brainstorming, discussion, visual presentations, fieldtrips, and small group work.
- STEAM curriculum offered.

4—Youth Voice and Leadership

Describe how the program will provide opportunities for students to engage in youth voice and leadership.

- Provide an environment in which students feel safe, relaxed, and willing to take risks.
- Introduce skills that encourage friendships and contacts outside of just their immediate communities.
- Student led surveys.
- Staff and older student led projects for younger grades.
- Connect/ collaborate with ASB leadership team to cohesively bring opportunities for leadership such as, fundraising, student voice, sports, yearbook, Monday morning meetings, etc.

Expanded Learning Opportunities Program Plan Guide

7—Quality Staff

Describe how the program will provide opportunities for students to engage with quality staff.

- Our continuous goal will be to recruit caring, qualified staff that will be given on going professional development and training as needed.
- Consistency is key, students need time to be able to connect and trust the staff.
- Staff and students will have opportunities to connect over curriculum, art, physical activity, fun, games, and the development of leadership skills.

8—Clear Vision, Mission, and Purpose

Describe the program's clear vision, mission, and purpose.

- Our vision is an environment where all children feel loved, respected, and encouraged.
- We aim to be the bridge between the classroom and home by providing educational activities and care in a safe, respectful environment.
- We aim to provide a safe activity based learning environment which creates a sense of belonging amongst students and their families.
- We aim to ensure all students, regardless if ethnicity, age, or disability are able to get their needs met and flourish with support.

Expanded Learning Opportunities Program Plan Guide

11—Program Management

Describe the plan for program management.

The program will be managed by the director of the ASES program with support and guidance from the superintendent. Staff to support will be employed, often from existing day program staff to ensure continuity of relationships and clarity of expectations.

General Questions

Existing After School Education and Safety (ASES) and 21st Community Learning Centers (21st CCLC) Elementary and Middle School grantees.

ASES, 21st CCLC Elementary/Middle School, and the ELO-P should be considered a single, comprehensive program. In coordinating all these funding streams to move towards a single program, the expectation is that the most stringent requirements will be adopted for program guidance. If one or both grants are held, please describe how the ELO-P funding will be used to create one comprehensive and universal Expanded Learning Program.

- Existing after school education and safety (ASES)
- A morning program from 7:30- 8:30 will be able to be funded
- 30 days of summer school will be able to be funded
- Staying in compliance with student to staff ratio

Expanded Learning Opportunities Program Plan Guide

Below are additional legal requirements for the ELO-P. Please ensure your Program Plan meets all of these legal requirements:

EC Section 46120(b)(2):

[LEAs] operating expanded learning opportunities programs may operate a before school component of a program, an after school component of a program, or both the before and after school components of a program, on one or multiple school sites, and shall comply with subdivisions (c), (d), and (g) of Section 8482.3, including the development of a program plan based on the following;

(2) [LEAs] operating expanded learning opportunity programs pursuant to this section may operate a before school component of a program, an after school component of a program, or both the before and after school components of a program, on one or multiple schoolsites, and shall comply with subdivisions (c), (d), and (g) of Section 8482.3, including the development of a program plan based on all of the following:

(A) The department's guidance.

(B) Section 8482.6.

(C) Paragraphs (1) to (9), inclusive, and paragraph (12) of subdivision (c) of Section 8483.3.

(D) Section 8483.4, except that programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1.

EC Section 46120(b)(1)(A):

On schooldays, as described in Section 46100 and Sections 46110 to 46119, inclusive, and days on which school is taught for the purpose of meeting the 175-instructional-day offering as described in Section 11960 of Title 5 of the California Code of Regulations, in-person before or after school expanded learning opportunities that, when added to daily instructional minutes, are no less than nine hours of combined instructional time and expanded learning opportunities per instructional day.

EC Section 46120(b)(1)(B):

For at least 30 nonschooldays, during intersessional periods, no less than nine hours of in-person expanded learning opportunities per day.

Expanded Learning Opportunities Program Plan Guide

that charges family fees shall schedule fees on a sliding scale that considers family income and ability to pay.

EC sections 8483.4 and 46120(b)(2)(D):

The administrator of every program established pursuant to this article shall establish minimum qualifications for each staff position that, at a minimum, ensure that all staff members who directly supervise pupils meet the minimum qualifications for an instructional aide, pursuant to the policies of the school district. Selection of the program site supervisors shall be subject to the approval of the school site principal. The administrator shall also ensure that the program maintains a pupil-to-staff member ratio of no more than 20 to 1. All program staff and volunteers shall be subject to the health screening and fingerprint clearance requirements in current law and district policy for school personnel and volunteers in the school district, except that programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1.

EC Section 8482.3(c)(1)(A–B):

Each component of a program established pursuant to this article shall consist of the following two elements:

(A) An educational and literacy element in which tutoring or homework assistance is provided in one or more of the following areas: language arts, mathematics, history and social science, computer training, or science.

(B) An educational enrichment element that may include, but need not be limited to, fine arts, career technical education, recreation, physical fitness, and prevention activities.

Humboldt COE Consortium

Quality Improvement Plan Home

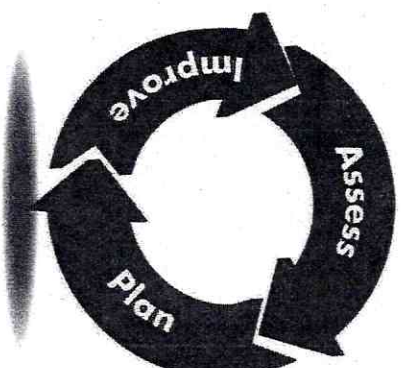
Table of Contents

Quality Improvement Plan Home

Section I. Assessment Phase

Section II. Planning Phase

III. Improvement Phase



Grantee Agency:	Humboldt County Office of Education (Consortium)
Program Site/School:	Loleta Elementary School
County-District-School Code (CDS):	12629276008023
Names of the CQI Team Members:	Angela Sanborn, Taryn Sanborn, Atasha Connor
Date Plan Started:	9/1/2021

Dates of Progress Monitoring:	
Date of Final Reporting:	

Section I. Assessment Phase

Collect and Analyze: As your site assesses program quality and reflects on the data collected, please document the process.

1. Whose voices are we listening to and what data is being collected?
Identify which Stakeholder Groups are involved in the CQI process and how were they involved.

Examples of Tools and Strategies Used to Solicit Involvement:

- California After School Program Quality Self-assessment Tool
- Focus Groups
- On-site Observations
- Interviews
- Rounding
- Surveys (beginning, mid, and end-of-year)
- Root Cause Analysis
- Collected Student Quotes/Post-its
- Other Tool or Strategy (please describe)
- If the Stakeholder group was not involved, place NA in the Tool/Strategy column

Involved = 1 Not Involved = 0		Stakeholder Group	Tool/Strategy Used to Solicit Involvement
0		Internal Evaluator	N/A
1		External Evaluator	On Site Observations, Surveys, Rounding
1		School Administrator	On Site Observations, Rounding
		District Administrator	On Site Observation

1	Certified Staff	On Site Observation, Rounding
1	Classified Staff	On Site Observations, Surveys, Rounding
1	Program Director	On Site Observations
1	Other Site Level Staff (Secretary or Family resource center counselors, etc.)	On Site Observations, Interviews, Rounding
1	Parents/Guardians	Surveys
1	Students	Surveys, Interviews, Collection of Student Ideas
1	Community Partners (Megan, Erin, local businesses)	Provides Supplies to families in need
0	Advisory Groups	N/A
0	Other Stakeholder (please identify)	N/A

2. What does our data tell us?

Analyze and reflect on the data collected from the assessment by responding to the following prompts.

A. Using the data collected and the *Quality Standards for Expanded Learning in California*, what areas of strength stood out in the data?

Students feel safe while in ASES and most report really enjoying their time in the program. Surveys showed students feel ASES staff will listen to them and that the staff are there to help them with their schooling needs as well as emotional support. The students appreciate the consistent daily schedule implemented during this school year.

B. Using the data collected and the *Quality Standards for Expanded Learning in California*, identify areas for growth.

Areas of growth needed in the ASES Program are changing almost weekly as we change schedules constantly. There have been major changes in the staff and leadership this year and with that comes a time of learning for both the new staff and the students. The areas that repeatedly came up were the need for parental and community involvement to increase and inconsistent staffing due to having to share our after school staff with the classrooms, sports, etc.

C. What other clear data trends did the assessment present (if any)?

NA

3. Where should we focus our improvement efforts?

Given your responses to the prompts listed above, use the table below to identify two to three high priority needs your site will focus on during this cycle of improvement.

Identify as a high priority area with a <input checked="" type="checkbox"/> or X	Point-of-Service Quality Standards	Actionable right now = Short-term Require more time and effort = Long-term Not a focus right now = NA or leave blank
	Safe and supportive environment	
	Active and engaged learning	
X	Skill building	Long Term
	Youth voice and leadership	
X	Healthy choices and behaviors	Long Term
	Diversity, access, and equity	

Identify as a high priority area with a <input checked="" type="checkbox"/> or X	Programmatic Quality Standards	Actionable right now = Short-term Require more time and effort = Long-term Not a focus right now = NA or leave blank
	Quality staff	
	Clear vision, mission, and purpose	
	Collaborative partnerships	
X	Continuous quality improvement	Long Term
	Program management	
	Sustainability	

Section II. Planning Phase

It's time to create your Improvement Action Plan to address high priority needs of the expanded learning program that you identified in the previous section. Please note: This is a site level document. Each site should identify and define the goals, objectives, and outcomes to be achieved [along with concrete activities, identification of individuals] responsible, and a reasonable timeline for meeting those goals].

SMART Goal Instructions

Potential Needs: Professional Development/Training, Mentoring, Coaching, Resources, Curriculum, Supplies, Monetary Support

Potential Monitoring Methods: Formal Assessment, Informal Discussion, Observation, Staff Meeting, Focus Group, Rounding

Improvement Goal #1

What is the overarching goal? (think SMART)	To help establish critical thinking skills in multiple aspects of life through STEAM projects and appropriate social emotional support.			
This goal aligns to the Quality Standard:	Skill Building			
Key Activities to meet goal and objective	Person(s) Responsible	Date(s)	Needs	Monitoring Method

Prepared projects with freedom to explore and create their own end result.	Site Coordinator Staff	Aug. 2021-June 2023	Supplies, Curriculum	Lesson Plans, Staff Meetings
Offer and maintain a safe space for students to appropriately interact with one another with team building activities.	Site Coordinator Staff	Aug. 2021-June 2023	Trainings Support from Admin and Student Support Services	Informal Discussion, Rounding
Student lead activities/ responsibilities in the classroom	Site Coordinator Staff	Aug. 2021-June 2023	Cooperative Students	Informal Discussion with staff to implement this new idea Observations of the student lead activities and support with the responsibilities
Improvement Goal #2				
What is the overarching goal? (think SMART)	To give guidance on how to maintain a healthy life through the choices they make.			
This goal aligns to the Quality Standard:	Healthy choices and behaviors			
Key Activities to meet goal and objective	Person(s) Responsible	Date(s)	Needs	Monitoring Method

Implement health education that provides students the knowledge, attitudes, skills and experiences needed for healthy eating such as utilizing the school garden and cooking projects	Site Coordinator, Staff	Aug. 2021-June 2023	Curriculum Videos Access to healthy snacks	Lesson Plans Observations
Implement health education that provides students the knowledge, attitudes, skills and experiences needed for physical activity such as organized games and yoga/ mindfulness	Site Coordinator, Administration, Staff	Aug. 2021-June 2023	Curriculum Videos Supplies	Lesson Plans Observations
Implement health education that provides students the knowledge, attitudes, skills and experiences needed for personal hygiene such as dental care	Site Coordinator, Staff	Aug. 2021-June 2023	Curriculum Videos Supplies	Lesson Plans Observations

III. Improvement Phase

It's time to monitor your plan. On an ongoing basis, revisit your goals and report on your progress. In a cycle of improvement, we might notice that the progress we anticipated occurring hasn't materialized. That's okay; as you are monitoring, you can make adjustments to ensure your team makes progress towards the identified goals. Shifts and changes are necessary!

Progress Monitoring and Final Report on Goal #1.

Throughout the improvement cycle, make note of progress monitoring data. Include a date for each entry. Also, at the end of the year, please identify if the goal was met and share supporting evidence. If the goal was not met, please describe potential future steps.

Progress Monitoring 12/07/2021:

- Individual students helping with classroom duties such as clean up and project set up
- Group effort for daily campus clean up

Progress Monitoring 05/05/2022:

- Daily campus clean up continues
- Encourage more homework time especially with middle school students

Final Report 06/03/2022:

Progress Monitoring and Final Report on Goal #2.

Throughout the improvement cycle, make note of progress monitoring data. Include a date for each entry. Also, at the end of the year, please identify if the goal was met and share supporting evidence. If the goal was not met, please describe potential future steps.

Progress Monitoring 12/07/2021:

- Offering healthy lifestyle choices by offering multiple types of healthy snack choices
- Hands-on hygiene practices including hair grooming and oral hygiene brushing and flossing activities.

Progress Monitoring 05/05/2022:

- Offering more organized physical education both indoor and outdoor such as dancing, yoga, kickball, and soccer.

Final Report 06/03/2022:

Establish Communities of Practice
Share ideas, challenges, and solutions
Find programs/sites that have a shared Quality Standard and collaborate on ideas

Daily ASES Schedule

- **7:45** Students Arrive
- **7:55** Breakfast Starts
- **8:10** First Group Dismissed From Cafeteria
- **8:25** Bell Rings
- **8:30** Class Starts
- **1:30** TK/Kindergarten Arrive
(Wednesday All Grades Arrive)
- **1:45-2:15** TK/Kindergarten Nap
- **2:15-2:45** TK/Kindergarten Activity
- **3:00** 1st-4th Grade Check In: ASES Room & Receive Snack
- **3:00** 5th-8th Grade Check In: Computer Lab & Receive Snack
- **3:15** 1st Bus Leaves
- **3:15-4:15** Clubs (Homework Club Offered Daily)
- **4:15** 2nd Bus Leaves
- **4:30-5:45** Free Choice
- **5:45** Clean Up
- **6:00** Program Closes

7:45 Students Arrive

Checks Dated 04/25/2022 through 05/09/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000168058	04/28/2022	AT&T LONG DISTANCE	01-5909	INTERNET		1,533.48
3000168059	04/28/2022	BCC FUNDING X LLC	01-5623	COPIER LEASE		427.70
3000168060	04/28/2022	CRYSTAL SPRINGS CO	01-5530	WATER		54.00
3000168061	04/28/2022	ECOLAB	13-5623	CAFETERIA		193.92
3000168062	04/28/2022	INFINITY COMMUNICATIONS INC	01-5800	CONSULTING		500.00
3000168063	04/28/2022	MISSION LINEN SERVICE INC	13-5550	SUPPLIES		1,551.06
3000168064	04/28/2022	RECOLOGY	01-5560	GARBAGE & RECYCLE		1,134.78
3000168065	04/28/2022	US BANK	01-5886	Late Fee		53.60
3000168066	04/28/2022	VALLEY PACIFIC PETROLEUM	01-4365	GAS		3,094.55
3000168067	04/28/2022	VERIZON WIRELESS	01-5909	HOTSPOTS/WIFI		149.00
3000168358	05/02/2022	EMPLOYMENT DEVELOPMENT DEPT	01-9540	SUI EDD	3,616.84	
			01-9543	SDI EDD	5,967.41	9,584.25
3000168359	05/02/2022	EVANGELINA HERRERA MARTINEZ	01-5201	MILEAGE REIMB SPED		976.75
3000168360	05/02/2022	FAIRBANKS, JENNIFER	01-4310	STAFF REIMB		537.26
3000168897	05/09/2022	ACE HARDWARE-FORTUNA	01-4381	MAINTENANCE SUPPLIES		95.24
3000168898	05/09/2022	ADVANCED SECURITY SYSTEMS (C)	01-5804	ALARM SYSTEM		160.50
3000168899	05/09/2022	ASAP LOCK & KEY	01-4377	KEYS & LOCKS		176.59
3000168900	05/09/2022	BCC FUNDING X LLC	01-5623	COPIER LEASE		457.32
3000168901	05/09/2022	COPIERS PLUS	01-4310	TONER		328.21
3000168902	05/09/2022	Crystal Creamery	13-4710	MILK FOR STUDENTS		1,465.98
3000168903	05/09/2022	CRYSTAL SPRINGS CO	01-5530	WATER FOR STAFF & STUDENTS		118.00
3000168904	05/09/2022	ECOLAB	13-5623	CAFETERIA		969.60
3000168905	05/09/2022	FAIRBANKS, JENNIFER	01-4310	SNACKS FOR TESTING REIMB		39.65
3000168906	05/09/2022	GOLD STAR FOODS	13-4710	CAFETERIA		117.82
3000168907	05/09/2022	HUMBOLDT TERMITE & PEST(C)	01-5637	CAMPUS MAINTENANCE		35.00
3000168908	05/09/2022	LOLETA COMMUNITY SERVICES DIST	01-5530	WATER BILL		221.86
3000168909	05/09/2022	Mendes Supply Company	01-4374	SUPPLIES		1,353.14
3000168910	05/09/2022	MISSION LINEN SERVICE INC	13-5550	SUPPLIES		921.77
3000168911	05/09/2022	PRESENCE LEARNING INC.	01-5800	SERVICES/ANNUAL FEE		5,418.65
3000168912	05/09/2022	RECOLOGY	01-5560	GARBAGE & RECYCLING		567.39
3000168913	05/09/2022	SANBORN, ANGELA L	01-4310	STAFF APPRECIATION GIFTS REIMB		159.30
3000168914	05/09/2022	SFS OF SACRAMENTO INC	13-4396	CAFETERIA	1,558.69	
			13-4710	CAFETERIA	181.29	1,739.98
3000168915	05/09/2022	SPURR	01-5511	NATURAL GAS		1,546.61
Total Number of Checks					32	35,682.96

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Page 1 of 2

Checks Dated 04/25/2022 through 05/09/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
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Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	25	28,722.83
13	CAFETERIA FUND	7	6,960.13
Total Number of Checks		32	35,682.96
Less Unpaid Tax Liability			.00
Net (Check Amount)			35,682.96

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

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Page 2 of 2

May 9, 2022

MEMORANDUM

TO: Christine Frazier, Interim Superintendent, Loleta Union School District

FROM: Corey Weber, Assistant Superintendent of Business Services

**SUBJECT: 2021-22 END OF YEAR PROJECTION REPORTING MATERIALS
(THIRD INTERIM)**

We have prepared the enclosed 2021-22 financial statement section of the End of Year Projection Report based on your district financial records as of April 30, 2022, the district data request, and with the direction of district staff. We have enclosed these materials developed for your information and use.

2021-22 End of Year Projection Fund Forms
2021-22 All Funds Summary
2021-22 Projected Cash Flow through June 30, 2022

As you are aware, this report is due no later than May 31, 2022. It is our understanding that you will be submitting it to your board at the May 12, 2022 meeting. Once your board has taken action, please forward the approved report to us no later than May 31, 2022. Thank you.

CW:cm

Enclosures

Do NOT use this form for End of Year Projections or for future Interim fiscal years!

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____

District Superintendent or Designee

Date: _____

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: _____

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

____ **POSITIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

____ **QUALIFIED CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

____ **NEGATIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: _____

Telephone: _____

Title: _____

E-mail: _____

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).		
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.		
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.		
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.		

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?		
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?		
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment? • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?		
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since first interim in OPEB liabilities?		
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since first interim in self-insurance liabilities?		
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)		
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)		
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?		

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?		
A2	Independent Position Control	Is personnel position control independent from the payroll system?		
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?		
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		
A7	Independent Financial System	Is the district's financial system independent from the county office system?		
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).		
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,199,079.00	1,194,687.00	797,614.00	1,194,687.00	0.00	0.0%
2) Federal Revenue		8100-8299	224,339.00	216,385.00	126,952.00	216,385.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,508.00	19,019.00	11,274.84	19,019.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,188.00	76,821.00	70,028.12	76,821.00	0.00	0.0%
5) TOTAL, REVENUES			1,464,114.00	1,506,912.00	1,005,868.96	1,506,912.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	329,923.00	400,170.00	332,560.03	400,170.00	0.00	0.0%
2) Classified Salaries		2000-2999	316,718.00	221,198.00	180,195.69	221,198.00	0.00	0.0%
3) Employee Benefits		3000-3999	288,164.00	271,549.00	229,266.23	271,549.00	0.00	0.0%
4) Books and Supplies		4000-4999	43,711.00	49,513.00	26,425.15	49,513.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	204,612.00	325,568.00	236,557.25	325,568.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	29,705.00	29,705.00	29,705.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	13,500.00	13,500.00	0.00	13,500.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,290.00)	(4,166.00)	0.00	(4,166.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			1,190,338.00	1,307,037.00	1,034,709.35	1,307,037.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			273,776.00	199,875.00	(28,840.39)	199,875.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	185,369.00	0.00	185,369.00	0.00	0.0%
b) Transfers Out		7600-7629	23,422.00	48,798.00	23,422.00	48,798.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(281,185.00)	(346,454.00)	0.00	(346,454.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(304,607.00)	(209,883.00)	(23,422.00)	(209,883.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,831.00)	(10,008.00)	(52,262.39)	(10,008.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	159,666.65	159,667.00		159,667.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			159,666.65	159,667.00		159,667.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			159,666.65	159,667.00		159,667.00		
2) Ending Balance, June 30 (E + F1e)			128,835.65	149,659.00		149,659.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	112,617.00	91,348.00		91,348.00		
Litigation	0000	9780	104,000.00					
Donations	0000	9780	2,640.00					
State Lottery Revenue	1100	9780	5,977.00					
Litigation	0000	9780		86,908.00				
Donations	0000	9780		4,440.00				
Litigation	0000	9780				86,908.00		
Donations	0000	9780				4,440.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	136,139.00	57,311.00		57,311.00		
Unassigned/Unappropriated Amount		9790	(120,920.35)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	657,004.00	672,976.00	523,786.00	672,976.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	173,750.00	138,814.00	103,977.00	138,814.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(25,569.94)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	3,567.00	3,528.00	1,786.01	3,528.00	0.00	0.0%
Timber Yield Tax		8022	4,878.00	3,402.00	1,534.68	3,402.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	329,522.00	342,061.00	171,030.71	342,061.00	0.00	0.0%
Unsecured Roll Taxes		8042	12,633.00	13,374.00	10,066.09	13,374.00	0.00	0.0%
Prior Years' Taxes		8043	133.00	167.00	711.81	167.00	0.00	0.0%
Supplemental Taxes		8044	2,542.00	5,637.00	1,604.26	5,637.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	15,050.00	14,728.00	8,687.38	14,728.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,199,079.00	1,194,687.00	797,614.00	1,194,687.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,199,079.00	1,194,687.00	797,614.00	1,194,687.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	224,339.00	216,385.00	126,952.00	216,385.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			224,339.00	216,385.00	126,952.00	216,385.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	3,055.00	3,055.00	0.00	3,055.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	15,300.00	15,811.00	11,274.84	15,811.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	153.00	153.00	0.00	153.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,508.00	19,019.00	11,274.84	19,019.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	4,200.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,000.00	3,000.00	(2,792.85)	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	1,500.00	1,500.00	1,500.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	8,988.00	72,321.00	71,320.97	72,321.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,188.00	76,821.00	70,028.12	76,821.00	0.00	0.0%
TOTAL, REVENUES			1,464,114.00	1,506,912.00	1,005,868.96	1,506,912.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	235,423.00	330,800.00	264,712.75	330,800.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	94,500.00	69,370.00	67,847.28	69,370.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			329,923.00	400,170.00	332,560.03	400,170.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	165,048.00	75,564.00	57,987.99	75,564.00	0.00	0.0%
Classified Support Salaries		2200	37,401.00	34,049.00	28,398.45	34,049.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	114,269.00	110,158.00	92,383.11	110,158.00	0.00	0.0%
Other Classified Salaries		2900	0.00	1,427.00	1,426.14	1,427.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			316,718.00	221,198.00	180,195.69	221,198.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	68,954.00	65,166.00	56,147.23	65,166.00	0.00	0.0%
PERS		3201-3202	81,811.00	50,476.00	40,989.27	50,476.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	16,497.00	22,485.00	18,431.19	22,485.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	102,864.00	115,101.00	98,167.83	115,101.00	0.00	0.0%
Unemployment Insurance		3501-3502	228.00	2,993.00	2,527.66	2,993.00	0.00	0.0%
Workers' Compensation		3601-3602	9,075.00	15,328.00	13,003.05	15,328.00	0.00	0.0%
OPEB, Allocated		3701-3702	6,600.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,135.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			288,164.00	271,549.00	229,266.23	271,549.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	42,995.00	49,513.00	26,425.15	49,513.00	0.00	0.0%
Noncapitalized Equipment		4400	716.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			43,711.00	49,513.00	26,425.15	49,513.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,278.00	1,873.00	1,173.82	1,873.00	0.00	0.0%
Dues and Memberships		5300	4,160.00	4,825.00	4,318.49	4,825.00	0.00	0.0%
Insurance		5400-5450	14,415.00	13,738.00	13,206.64	13,738.00	0.00	0.0%
Operations and Housekeeping Services		5500	34,293.00	33,433.00	26,325.47	33,433.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,609.00	15,734.00	10,288.30	15,734.00	0.00	0.0%
Transfers of Direct Costs		5710	1,100.00	1,100.00	(122.50)	1,100.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	119,107.00	223,665.00	153,545.36	223,665.00	0.00	0.0%
Communications		5900	9,650.00	31,200.00	27,821.67	31,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			204,612.00	325,568.00	236,557.25	325,568.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	29,705.00	29,705.00	29,705.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	29,705.00	29,705.00	29,705.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	13,500.00	13,500.00	0.00	13,500.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,500.00	13,500.00	0.00	13,500.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(6,290.00)	(4,166.00)	0.00	(4,166.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,290.00)	(4,166.00)	0.00	(4,166.00)	0.00	0.0%
TOTAL, EXPENDITURES			1,190,338.00	1,307,037.00	1,034,709.35	1,307,037.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	185,369.00	0.00	185,369.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	185,369.00	0.00	185,369.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	23,422.00	48,798.00	23,422.00	48,798.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			23,422.00	48,798.00	23,422.00	48,798.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(281,185.00)	(346,454.00)	0.00	(346,454.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(281,185.00)	(346,454.00)	0.00	(346,454.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(304,607.00)	(209,883.00)	(23,422.00)	(209,883.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	711,505.00	874,161.00	403,486.70	874,161.00	0.00	0.0%
3) Other State Revenue		8300-8599	165,931.00	353,025.00	175,509.20	353,025.00	0.00	0.0%
4) Other Local Revenue		8600-8799	131,674.00	115,017.00	97,521.00	115,017.00	0.00	0.0%
5) TOTAL, REVENUES			1,009,110.00	1,342,203.00	676,516.90	1,342,203.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	309,555.00	325,829.00	263,142.95	325,829.00	0.00	0.0%
2) Classified Salaries		2000-2999	316,687.00	457,388.00	366,967.61	457,388.00	0.00	0.0%
3) Employee Benefits		3000-3999	233,232.00	404,834.00	272,846.32	404,834.00	0.00	0.0%
4) Books and Supplies		4000-4999	60,942.00	118,623.00	53,802.56	118,623.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	268,678.00	325,857.00	63,363.65	325,857.00	0.00	0.0%
6) Capital Outlay		6000-6999	15,000.00	76,174.00	68,909.00	76,174.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	86,289.00	63,696.00	0.00	63,696.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,290.00	4,166.00	0.00	4,166.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,296,673.00	1,776,567.00	1,089,032.09	1,776,567.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(287,563.00)	(434,364.00)	(412,515.19)	(434,364.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	75,761.00	75,761.00	75,761.00	75,761.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	281,185.00	346,454.00	0.00	346,454.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			205,424.00	270,693.00	(75,761.00)	270,693.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,139.00)	(163,671.00)	(488,276.19)	(163,671.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	163,670.08	163,671.00		163,671.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,670.08	163,671.00		163,671.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,670.08	163,671.00		163,671.00		
2) Ending Balance, June 30 (E + F1e)			81,531.08	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	105,097.15	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(23,566.07)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	42,546.00	31,344.00	0.00	31,344.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	6,426.00	0.00	6,426.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	58,158.00	55,703.00	31,954.00	55,703.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	6,343.00	6,070.00	2,999.00	6,070.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	168,000.00	194,268.00	149,880.99	194,268.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	436,458.00	580,350.00	218,652.71	580,350.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			711,505.00	874,161.00	403,486.70	874,161.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	4,998.00	6,305.00	1,488.20	6,305.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	74,520.00	85,400.00	0.00	85,400.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	86,413.00	261,320.00	174,021.00	261,320.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			165,931.00	353,025.00	175,509.20	353,025.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	131,674.00	115,017.00	97,521.00	115,017.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			131,674.00	115,017.00	97,521.00	115,017.00	0.00	0.0%
TOTAL, REVENUES			1,009,110.00	1,342,203.00	676,516.90	1,342,203.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	309,352.00	272,435.00	219,084.83	272,435.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	51,640.00	42,956.49	51,640.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	203.00	1,754.00	1,101.63	1,754.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			309,555.00	325,829.00	263,142.95	325,829.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	235,445.00	285,100.00	227,678.55	285,100.00	0.00	0.0%
Classified Support Salaries		2200	41,932.00	85,775.00	70,347.55	85,775.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	25,474.00	37,014.00	30,254.21	37,014.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	26,807.00	23,049.22	26,807.00	0.00	0.0%
Other Classified Salaries		2900	13,836.00	22,692.00	15,638.08	22,692.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			316,687.00	457,388.00	366,967.61	457,388.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	90,371.00	109,570.00	44,498.50	109,570.00	0.00	0.0%
PERS		3201-3202	50,559.00	106,463.00	83,168.72	106,463.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	23,554.00	40,455.00	31,734.88	40,455.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	58,621.00	122,391.00	94,165.21	122,391.00	0.00	0.0%
Unemployment Insurance		3501-3502	282.00	4,022.00	3,139.98	4,022.00	0.00	0.0%
Workers' Compensation		3601-3602	9,845.00	21,933.00	16,139.03	21,933.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			233,232.00	404,834.00	272,846.32	404,834.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,420.00	4,411.00	693.72	4,411.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	18,864.00	99,987.00	52,642.61	99,987.00	0.00	0.0%
Noncapitalized Equipment		4400	36,658.00	14,225.00	466.23	14,225.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			60,942.00	118,623.00	53,802.56	118,623.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	19,105.00	1,374.00	1,268.07	1,374.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	551.00	551.00	55.00	551.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	(1,100.00)	(1,100.00)	0.00	(1,100.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	250,122.00	325,032.00	62,040.58	325,032.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			268,678.00	325,857.00	63,363.65	325,857.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	68,909.00	68,909.00	68,909.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,000.00	7,265.00	0.00	7,265.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,000.00	76,174.00	68,909.00	76,174.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	8,963.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	77,326.00	63,696.00	0.00	63,696.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			86,289.00	63,696.00	0.00	63,696.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,290.00	4,166.00	0.00	4,166.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,290.00	4,166.00	0.00	4,166.00	0.00	0.0%
TOTAL, EXPENDITURES			1,296,673.00	1,776,567.00	1,089,032.09	1,776,567.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	75,761.00	75,761.00	75,761.00	75,761.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			75,761.00	75,761.00	75,761.00	75,761.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	281,185.00	346,454.00	0.00	346,454.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			281,185.00	346,454.00	0.00	346,454.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			205,424.00	270,693.00	(75,761.00)	270,693.00	0.00	0.0%

2021-22 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,199,079.00	1,194,687.00	797,614.00	1,194,687.00	0.00	0.0%
2) Federal Revenue		8100-8299	935,844.00	1,090,546.00	530,438.70	1,090,546.00	0.00	0.0%
3) Other State Revenue		8300-8599	184,439.00	372,044.00	186,784.04	372,044.00	0.00	0.0%
4) Other Local Revenue		8600-8799	153,862.00	191,838.00	167,549.12	191,838.00	0.00	0.0%
5) TOTAL, REVENUES			2,473,224.00	2,849,115.00	1,682,385.86	2,849,115.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	639,478.00	725,999.00	595,702.98	725,999.00	0.00	0.0%
2) Classified Salaries		2000-2999	633,405.00	678,586.00	547,163.30	678,586.00	0.00	0.0%
3) Employee Benefits		3000-3999	521,396.00	676,383.00	502,112.55	676,383.00	0.00	0.0%
4) Books and Supplies		4000-4999	104,653.00	168,136.00	80,227.71	168,136.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	473,290.00	651,425.00	299,920.90	651,425.00	0.00	0.0%
6) Capital Outlay		6000-6999	15,000.00	105,879.00	98,614.00	105,879.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	99,789.00	77,196.00	0.00	77,196.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,487,011.00	3,083,604.00	2,123,741.44	3,083,604.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,787.00)	(234,489.00)	(441,355.58)	(234,489.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	185,369.00	0.00	185,369.00	0.00	0.0%
b) Transfers Out		7600-7629	99,183.00	124,559.00	99,183.00	124,559.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(99,183.00)	60,810.00	(99,183.00)	60,810.00		

2021-22 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(112,970.00)	(173,679.00)	(540,538.58)	(173,679.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	323,336.73	323,338.00		323,338.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,336.73	323,338.00		323,338.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,336.73	323,338.00		323,338.00		
2) Ending Balance, June 30 (E + F1e)			210,366.73	149,659.00		149,659.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	105,097.15	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	112,617.00	91,348.00		91,348.00		
Litigation	0000	9780	104,000.00					
Donations	0000	9780	2,640.00					
State Lottery Revenue	1100	9780	5,977.00					
Litigation	0000	9780		86,908.00				
Donations	0000	9780		4,440.00				
Litigation	0000	9780				86,908.00		
Donations	0000	9780				4,440.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	136,139.00	57,311.00		57,311.00		
Unassigned/Unappropriated Amount		9790	(144,486.42)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	657,004.00	672,976.00	523,786.00	672,976.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	173,750.00	138,814.00	103,977.00	138,814.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(25,569.94)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	3,567.00	3,528.00	1,786.01	3,528.00	0.00	0.0%
Timber Yield Tax		8022	4,878.00	3,402.00	1,534.68	3,402.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	329,522.00	342,061.00	171,030.71	342,061.00	0.00	0.0%
Unsecured Roll Taxes		8042	12,633.00	13,374.00	10,066.09	13,374.00	0.00	0.0%
Prior Years' Taxes		8043	133.00	167.00	711.81	167.00	0.00	0.0%
Supplemental Taxes		8044	2,542.00	5,637.00	1,604.26	5,637.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	15,050.00	14,728.00	8,687.38	14,728.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,199,079.00	1,194,687.00	797,614.00	1,194,687.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,199,079.00	1,194,687.00	797,614.00	1,194,687.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	224,339.00	216,385.00	126,952.00	216,385.00	0.00	0.0%
Special Education Entitlement		8181	42,546.00	31,344.00	0.00	31,344.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	6,426.00	0.00	6,426.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	58,158.00	55,703.00	31,954.00	55,703.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	6,343.00	6,070.00	2,999.00	6,070.00	0.00	0.0%

2021-22 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	168,000.00	194,268.00	149,880.99	194,268.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	436,458.00	580,350.00	218,652.71	580,350.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			935,844.00	1,090,546.00	530,438.70	1,090,546.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,055.00	3,055.00	0.00	3,055.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	20,298.00	22,116.00	12,763.04	22,116.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	74,520.00	85,400.00	0.00	85,400.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	86,566.00	261,473.00	174,021.00	261,473.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			184,439.00	372,044.00	186,784.04	372,044.00	0.00	0.0%

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	4,200.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,000.00	3,000.00	(2,792.85)	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	1,500.00	1,500.00	1,500.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	8,988.00	72,321.00	71,320.97	72,321.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	131,674.00	115,017.00	97,521.00	115,017.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			153,862.00	191,838.00	167,549.12	191,838.00	0.00	0.0%
TOTAL, REVENUES			2,473,224.00	2,849,115.00	1,682,385.86	2,849,115.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	544,775.00	603,235.00	483,797.58	603,235.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	51,640.00	42,956.49	51,640.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	94,703.00	71,124.00	68,948.91	71,124.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			639,478.00	725,999.00	595,702.98	725,999.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	400,493.00	360,664.00	285,666.54	360,664.00	0.00	0.0%
Classified Support Salaries		2200	79,333.00	119,824.00	98,746.00	119,824.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	25,474.00	37,014.00	30,254.21	37,014.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	114,269.00	136,965.00	115,432.33	136,965.00	0.00	0.0%
Other Classified Salaries		2900	13,836.00	24,119.00	17,064.22	24,119.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			633,405.00	678,586.00	547,163.30	678,586.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	159,325.00	174,736.00	100,645.73	174,736.00	0.00	0.0%
PERS		3201-3202	132,370.00	156,939.00	124,157.99	156,939.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	40,051.00	62,940.00	50,166.07	62,940.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	161,485.00	237,492.00	192,333.04	237,492.00	0.00	0.0%
Unemployment Insurance		3501-3502	510.00	7,015.00	5,667.64	7,015.00	0.00	0.0%
Workers' Compensation		3601-3602	18,920.00	37,261.00	29,142.08	37,261.00	0.00	0.0%
OPEB, Allocated		3701-3702	6,600.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,135.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			521,396.00	676,383.00	502,112.55	676,383.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,420.00	4,411.00	693.72	4,411.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	61,859.00	149,500.00	79,067.76	149,500.00	0.00	0.0%
Noncapitalized Equipment		4400	37,374.00	14,225.00	466.23	14,225.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			104,653.00	168,136.00	80,227.71	168,136.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	26,383.00	3,247.00	2,441.89	3,247.00	0.00	0.0%
Dues and Memberships		5300	4,160.00	4,825.00	4,318.49	4,825.00	0.00	0.0%
Insurance		5400-5450	14,415.00	13,738.00	13,206.64	13,738.00	0.00	0.0%
Operations and Housekeeping Services		5500	34,844.00	33,984.00	26,380.47	33,984.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,609.00	15,734.00	10,288.30	15,734.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	(122.50)	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	369,229.00	548,697.00	215,585.94	548,697.00	0.00	0.0%
Communications		5900	9,650.00	31,200.00	27,821.67	31,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			473,290.00	651,425.00	299,920.90	651,425.00	0.00	0.0%

2021-22 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	98,614.00	98,614.00	98,614.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,000.00	7,265.00	0.00	7,265.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,000.00	105,879.00	98,614.00	105,879.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	8,963.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	90,826.00	77,196.00	0.00	77,196.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			99,789.00	77,196.00	0.00	77,196.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,487,011.00	3,083,604.00	2,123,741.44	3,083,604.00	0.00	0.0%

2021-22 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	185,369.00	0.00	185,369.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	185,369.00	0.00	185,369.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	99,183.00	124,559.00	99,183.00	124,559.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			99,183.00	124,559.00	99,183.00	124,559.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(99,183.00)	60,810.00	(99,183.00)	60,810.00	0.00	0.0%

Resource	Description	2021-22
		Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,566.98	9,567.00		9,567.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,566.98	9,567.00		9,567.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,566.98	9,567.00		9,567.00		
2) Ending Balance, June 30 (E + F1e)			9,566.98	9,567.00		9,567.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	9,566.98	9,567.00		9,567.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
8210	Student Activity Funds	9,567.00
Total, Restricted Balance		9,567.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	82,225.00	66,498.00	42,597.43	66,498.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,526.00	6,908.00	4,804.27	6,908.00	0.00	0.0%
4) Other Local Revenue		8600-8799	900.00	900.00	(217.00)	900.00	0.00	0.0%
5) TOTAL, REVENUES			88,651.00	74,306.00	47,184.70	74,306.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	63,668.00	76,005.00	50,697.61	76,005.00	0.00	0.0%
3) Employee Benefits		3000-3999	43,936.00	50,946.00	38,453.89	50,946.00	0.00	0.0%
4) Books and Supplies		4000-4999	61,980.00	56,465.00	26,543.52	56,465.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,495.00	16,466.00	10,243.46	16,466.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			186,079.00	199,882.00	125,938.48	199,882.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(97,428.00)	(125,576.00)	(78,753.78)	(125,576.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	99,183.00	124,559.00	99,183.00	124,559.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			99,183.00	124,559.00	99,183.00	124,559.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,755.00	(1,017.00)	20,429.22	(1,017.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,309.61	8,310.00		8,310.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,309.61	8,310.00		8,310.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,309.61	8,310.00		8,310.00		
2) Ending Balance, June 30 (E + F1e)			10,064.61	7,293.00		7,293.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	10,064.61	7,293.00		7,293.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	82,225.00	66,498.00	42,597.43	66,498.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			82,225.00	66,498.00	42,597.43	66,498.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,526.00	6,908.00	4,804.27	6,908.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,526.00	6,908.00	4,804.27	6,908.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	400.00	400.00	(217.00)	400.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.00	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			900.00	900.00	(217.00)	900.00	0.00	0.0%
TOTAL, REVENUES			88,651.00	74,306.00	47,184.70	74,306.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	63,668.00	76,005.00	50,697.61	76,005.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			63,668.00	76,005.00	50,697.61	76,005.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	13,645.00	17,084.00	11,315.06	17,084.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,795.00	5,804.00	3,878.34	5,804.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	24,067.00	25,729.00	21,706.59	25,729.00	0.00	0.0%
Unemployment Insurance		3501-3502	33.00	379.00	250.96	379.00	0.00	0.0%
Workers' Compensation		3601-3602	1,396.00	1,950.00	1,302.94	1,950.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			43,936.00	50,946.00	38,453.89	50,946.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	7,114.00	14,206.00	13,916.61	14,206.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	54,866.00	42,259.00	12,626.91	42,259.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			61,980.00	56,465.00	26,543.52	56,465.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,393.00	3,398.00	4,948.70	3,398.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,578.00	12,578.00	4,828.76	12,578.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	524.00	490.00	466.00	490.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,495.00	16,466.00	10,243.46	16,466.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			186,079.00	199,882.00	125,938.48	199,882.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	99,183.00	124,559.00	99,183.00	124,559.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			99,183.00	124,559.00	99,183.00	124,559.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			99,183.00	124,559.00	99,183.00	124,559.00		

Resource	Description	2021/22
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	7,293.00
Total, Restricted Balance		<u>7,293.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,200.00	0.00	(1,565.92)	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,200.00	0.00	(1,565.92)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,200.00	0.00	(1,565.92)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	185,369.00	0.00	185,369.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(185,369.00)	0.00	(185,369.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,200.00	(185,369.00)	(1,565.92)	(185,369.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	185,368.67	185,369.00		185,369.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			185,368.67	185,369.00		185,369.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			185,368.67	185,369.00		185,369.00		
2) Ending Balance, June 30 (E + F1e)			188,568.67	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	175,487.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	13,081.67	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,200.00	0.00	(1,565.92)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,200.00	0.00	(1,565.92)	0.00	0.00	0.0%
TOTAL, REVENUES			3,200.00	0.00	(1,565.92)	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	185,369.00	0.00	185,369.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	185,369.00	0.00	185,369.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(185,369.00)	0.00	(185,369.00)		

Resource	Description	2021/22 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	180.00	180.00	0.00	180.00	0.00	0.0%
5) TOTAL, REVENUES			180.00	180.00	0.00	180.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			180.00	180.00	0.00	180.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			180.00	180.00	0.00	180.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,370.02	10,370.00		10,370.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,370.02	10,370.00		10,370.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,370.02	10,370.00		10,370.00		
2) Ending Balance, June 30 (E + F1e)			10,550.02	10,550.00		10,550.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	10,550.02	10,550.00		10,550.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	180.00	180.00	0.00	180.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			180.00	180.00	0.00	180.00	0.00	0.0%
TOTAL, REVENUES			180.00	180.00	0.00	180.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
7710	State School Facilities Projects	10,550.00
Total, Restricted Balance		10,550.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75.00	75.00	0.00	75.00	0.00	0.0%
5) TOTAL, REVENUES			75.00	75.00	0.00	75.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75.00	75.00	0.00	75.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75.00	75.00	0.00	75.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,356.84	4,357.00		4,357.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,356.84	4,357.00		4,357.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,356.84	4,357.00		4,357.00		
2) Ending Balance, June 30 (E + F1e)			4,431.84	4,432.00		4,432.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,490.00	4,432.00		4,432.00		
Capital Outlay	0000	9780	4,490.00					
Capital Outlay	0000	9780		4,432.00				
Capital Outlay	0000	9780				4,432.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(58.16)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75.00	75.00	0.00	75.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75.00	75.00	0.00	75.00	0.00	0.0%
TOTAL, REVENUES			75.00	75.00	0.00	75.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
Total, Restricted Balance		0.00

LOLETA UNION ELEMENTARY SCHOOL DISTRICT

5/9/2022

ALL FUNDS THIRD INTERIM WORKING BUDGET FISCAL YEAR 2021-22	General Fund/TRANS			----- SPECIAL REVENUE FUNDS -----			----- OTHER FUND TYPES -----				Total All Funds
	Unrestricted	Restricted	Total	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Student Activity Fund	Capital Facilities	
A. REVENUES											
Local Control Funding Formula	\$ 1,194,687	\$	\$ 1,194,687	\$	\$	\$	\$	\$	\$	\$	\$ 1,194,687
Federal Sources	216,385	874,161	1,090,546	66,498							1,157,044
Other State Sources	19,019	353,025	372,044	6,908							378,952
Other Local Sources	76,821	115,017	191,838	900			180	75			192,993
Total Revenue	1,506,912	1,342,203	2,849,115	74,306			180	75			2,923,676
B. EXPENDITURES											
Certificated Salaries	400,170	325,829	725,999								725,999
Classified Salaries	221,198	457,388	678,586	76,005							754,591
Employee Benefits	271,549	404,834	676,383	50,946							727,329
Supplies	49,513	118,623	168,136	56,465							224,601
Services & Other Operating	325,568	325,857	651,425	16,466							667,891
Capital Outlay	29,705	76,174	105,879								105,879
Other Outgo	13,500	63,696	77,196								77,196
Support Costs	(4,166)	4,166									
Total Expenditures	1,307,037	1,776,567	3,083,604	199,882							3,283,486
C. EXCESS REVENUES (EXPENDITURES)	199,875	(434,364)	(234,489)	(125,576)			180	75			(359,810)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In	185,369		185,369	124,559							309,928
Interfund Transfers Out	(48,798)	(75,761)	(124,559)		(185,369)						(309,928)
Other Sources											
Other Uses											
Contributions	(346,454)	346,454									
Total Other Sources (Uses)	(209,883)	270,693	60,810	124,559	(185,369)						
E. FUND BALANCE INCREASE (DECREASE)	(10,008)	(163,671)	(173,679)	(1,017)	(185,369)		180	75			(359,810)
F. ADJUSTED BEGINNING BALANCE	159,667	163,670	323,337	8,310	185,369		10,370	4,357	9,567		541,309
G. ENDING BALANCE	\$ 149,659	\$ (1)	\$ 149,658	\$ 7,293	\$ (0)		\$ 10,550	\$ 4,432	\$ 9,567	\$	\$ 181,499

District Reserve of 1.79% includes:

Total General Fund Expenditures, Transfers out and Uses \$3,208,163
 Recommended Minimum Reserve Calculation at 5%: **\$160,408**
 Budgeted Reserve Level: 1.79%

General Fund Designated for Economic Uncertainty: \$ 57,311
 Special Reserve Fund Ending Balance: \$ (0)
 TOTAL: \$ 57,311

LOLETA UNION ELEMENTARY SCHOOL DISTR 05/06/22
SUPPLEMENT: SECOND INTERIM CASH FLOW -- GENERAL
Beginning Cash balance as of April 30, 2022

	May	June	Receivable
Cash as of Jan 31	278,059	194,987	
LCFF Revenues	240,501	156,572	0
Federal Revenues	15,833	285,835	259,054
State Revenues	0	156,221	29,039
Local Revenues	12,568	12,536	750
Sources	0	0	
P/Y Recbl	17,080	0	
1000	54,787	75,509	
2000	54,548	76,874	
3000	66,055	108,215	
4000	42,983	42,983	
5000	38,707	313,227	
6000	0	7,265	
7000	0	77,196	
Uses		0	
TF in	0	0	
TF out	0	195,513	
TRANS Note Payable	0	127	
Payables	111,973	0	
Deferred Expense		111,973	
Prepaid Expense		0	
Cash Balance	194,987	21,217	

Total Receivables (including deferred) \$288,843
Final Projected Cash Balance General Fund **\$21,217**